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CANADA

**CANADA'S CUSTOMS TARIFF ACCORDING  
TO THE HARMONIZED SYSTEM:  
VOLUME II  
(In Two Parts)**

**PART 2  
(CHAPTERS 47 TO 67)**



**REFERENCE  
163**

**A REPORT BY  
THE TARIFF BOARD**







(1)

REFERENCE NO. 163

A REPORT OF AN INQUIRY  
by the  
TARIFF BOARD  
respecting  
CANADA'S CUSTOMS TARIFF ACCORDING  
TO THE HARMONIZED SYSTEM:  
VOLUME II  
(In Two Parts)

PART 2

(CHAPTERS 47 TO 67)

This report, made pursuant to a reference by the Minister of Finance and signed by the Board on November 12, 1985, is presented for tabling in Parliament under the provisions of section 6 of the Tariff Board Act.

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PREFACE

Volume II of Reference 163 consists of two separately bound parts.

Part 1 includes the Introduction, the General Rules for the Interpretation of the Canadian Customs Nomenclature, the Titles of Sections and Chapters of the Harmonized System, the Notes of Reference in the Canadian Customs Nomenclature and Individual Section (V to IX) and Chapter (25 to 46) Reports. (Pages 1 to 752)

Part 2 includes the Individual Section (X to XII) and Chapter (47 to 67) Reports, the Supplementary Annex and the Cross-References to the Supplementary Annex. (Pages 753 to 1423)



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SECTION X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOUSIC MATERIAL;

WASTE AND SCRAP OF PAPER OR PAPERBROAD;

PAPER AND PAPERBOARD AND ARTICLES THEREOF



SECTION X

Pulp of Wood or of Other Fibrous Cellulosic Material;  
Waste and Scrap of Paper or Paperboard;  
Paper and Paperboard and Articles Thereof

There are no Legal Notes relating to Section X and the Board does not recommend any Canadian Legal Notes.



**Section X**

**PULP OF WOOD OR OF OTHER FIBROUS CELLULOSETIC MATERIAL;  
WASTE AND SCRAP OF PAPER OR PAPERBOARD;  
PAPER AND PAPERBOARD AND ARTICLES THEREOF**

(No Legal Notes were received and none are recommended for this Section)



REPORTS FOR

CHAPTERS 47 TO 49



CHAPTER 47Pulp of Wood or of Other Fibrous Cellulosic Material;  
Waste and Scrap of Paper or PaperboardA. Introduction

Proposed Chapter 47 incorporates, in whole or in part, 3 items of the Customs Tariff as listed below:

\*20000-1 Pulp of wood, of straw or of any other vegetable fibre  
 61210-1 Saddle trees ... overlaid with rawhide ...  
 68100-1 Junk, old ... waste of all kinds, n.o.p. ...

B. The Board's Analysis and Recommendations

The Board did not receive any submissions regarding the proposed rates of duty or Nomenclature for Chapter 47.

The Board's analysis of the proposed rates of duty did not reveal any changes which meet the criteria for restoration to current levels.

The Board recommends the following adjustment to the Legal Note at the beginning of the Chapter to correspond to the current official text of the HS.

In the English text of Legal Note 1, line 1, add "s" to "purpose".

TABLE 47.1The Board's Nomenclature Recommendations

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
	There are no recommended nomenclature changes for this Chapter.	

\* Indicates that goods under the present tariff item are classified only to this Chapter.



Chapter 47

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL;  
WASTE AND SCRAP OF PAPER OR PAPERBOARD

Legal Note.

1. For the purposes of heading No. 47.02, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having by weight an insoluble fraction of 92 % or more for soda or sulphate wood pulp or of 88 % or more for sulphite wood pulp after one hour in a caustic soda solution containing 18 % sodium hydroxide (NaOH) at 20 °C, and for sulphite wood pulp an ash content that does not exceed 0.15 % by weight.



TABLE 47.2: SCHEDULE RECOMMENDED BY THE BOARD

## CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 47-3

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
47.01 4701.00.00.00	Mechanical wood pulp . . . . .	kgAD	Free	Free	25%	Free
47.02 4702.00.00.00	Chemical wood pulp, dissolving grades . . .	kgAD	Free	Free	25%	Free
47.03	Chemical wood pulp, soda or sulphate, other than dissolving grades.					
4703.11.00.00 4703.19.00.00	-Unbleached --Coniferous . . . . . --Non-coniferous . . . . .	kgAD kgAD	Free Free	Free Free	25% 25%	Free Free
4703.21.00.00 4703.29.00.00	-Semi-bleached or bleached --Coniferous . . . . . --Non-coniferous . . . . .	kgAD kgAD	Free Free	Free Free	25% 25%	Free Free
47.04	Chemical wood pulp, sulphite, other than dissolving grades.					
4704.11.00.00 4704.19.00.00	-Unbleached --Coniferous . . . . . --Non-coniferous . . . . .	kgAD kgAD	Free Free	Free Free	25% 25%	Free Free
4704.21.00.00 4704.29.00.00	-Semi-bleached or bleached --Coniferous . . . . . --Non-coniferous . . . . .	kgAD kgAD	Free Free	Free Free	25% 25%	Free Free
47.05 4705.00.00.00	Semi-chemical wood pulp . . . . .	kgAD	Free	Free	25%	Free
47.06	P脉 of other fibrous cellulosic material.					
4706.10.00.00	-Cotton linters pulp . . . . .	kgAD	Free	Free	25%	Free
4706.91.00.00 4706.92.00.00 4706.93.00.00	-Other --Mechanical . . . . . --Chemical . . . . . --Semi-chemical . . . . .	kgAD kgAD kgAD	Free Free Free	Free Free Free	25% 25% 25%	Free Free Free
47.07	Waste and scrap of paper or paperboard.					
4707.10.00.00	-Of unbleached kraft paper or paperboard or of corrugated paper or paperboard . . .	kg	Free	Free	Free	Free
4707.20.00.00	-Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass . . . . .	kg	Free	Free	Free	Free

TABLE 47.2 (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
 (In accordance with the Harmonized System)

PAGE 47-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
4707.30.00.	-Of paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter) . . .		Free	Free	Free	Free
10	-----Newsprint waste, culms and cuttings . . .	kg				
90	-----Other . . . . .	kg				
4707.90.00.00	-Other, including unsorted waste and scrap . . . . .	kg	Free	Free	Free	Free

CHAPTER 47

APPENDIX



LEGAL NOTE REFERRED TO THE BOARD

## Chapter 47

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL;  
WASTE AND SCRAP OF PAPER OR PAPERBOARD

## Note.

1. For the purpose of heading No. 47.02, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having by weight an insoluble fraction of 92% or more for soda or sulphate wood pulp or of 88% or more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20°C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.



## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 47- 5

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
47.01							
4701.00.00	00	Mechanical wood pulp.....	kgAD	Free	Free	25%	Free
47.02							
4702.00.00	00	Chemical wood pulp, dissolving grades...	kgAD	Free	Free	25%	Free
47.03		Chemical wood pulp, soda or sulphate, other than dissolving grades.					
		-Unbleached:					
4703.11.00	00	--Coniferous.....	kgAD	Free	Free	25%	Free
4703.19.00	00	--Non-coniferous.....	kgAD	Free	Free	25%	Free
		-Semi-bleached or bleached:					
4703.21.00	00	--Coniferous.....	kgAD	Free	Free	25%	Free
4703.29.00	00	--Non-coniferous.....	kgAD	Free	Free	25%	Free
47.04		Chemical wood pulp, sulphite, other than dissolving grades.					
		-Unbleached:					
4704.11.00	00	--Coniferous.....	kgAD	Free	Free	25%	Free
4704.19.00	00	--Non-coniferous.....	kgAD	Free	Free	25%	Free
		-Semi-bleached or bleached:					
4704.21.00	00	--Coniferous.....	kgAD	Free	Free	25%	Free
4704.29.00	00	--Non-coniferous.....	kgAD	Free	Free	25%	Free
47.05							
4705.00.00	00	Semi-chemical wood pulp.....	kgAD	Free	Free	25%	Free
47.06		P脉 of other fibrous cellulosic material.					
4706.10.00	00	-Cotton linters pulp.....	kgAD	Free	Free	25%	Free
		-Other:					
4706.91.00	00	--Mechanical.....	kgAD	Free	Free	25%	Free
4706.92.00	00	--Chemical.....	kgAD	Free	Free	25%	Free
4706.93.00	00	--Semi-chemical.....	kgAD	Free	Free	25%	Free
47.07		Waste and scrap of paper or paperboard.					
4707.10.00	00	-Of unbleached kraft paper or paperboard or of corrugated paper or paperboard.....	kg	Free	Free	Free	Free
4707.20.00	00	-Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass.....	kg	Free	Free	Free	Free
4707.30.00		-Of paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter).....					
10		-----Newsprint waste, culs and cuttings	kg	Free	Free	Free	Free
90		-----Other.....	kg				
4707.90.00	00	-Other, including unsorted waste and scrap.....	kg	Free	Free	Free	Free



CHAPTER 48Paper and Paperboard; Articles of Paper Pulp,  
of Paper or of PaperboardA. Introduction

Proposed Chapter 48 incorporates, in whole or in part, 115 items of the Customs Tariff as listed below:

- \* 1210-1 Sausage casings, synthetic, of paper
- \*17100-2 Stamp albums, and parts thereof
- \*17335-1 Parts for use in the manufacture of books ...
- 17900-1 Labels for cigar boxes, fruits, vegetables, meats, fish ...
- 18100-1 Bank notes, bonds, bills of exchange, ... printed matter, n.o.p.
- 18101-1 Printed books to be written or drawn upon ...
- \*18110-1 Processed paper, in single sheets, punched or not ...
- \*18115-1 Coated paper, not punched nor printed, in single sheets or rolls ...
- \*18120-1 Paper in rolls, to be coated or impregnated ...
- \*18500-1 Adhesive felt for sheathing vessels
- \*18600-1 Paper calendered to between .006 and .008 inch thickness ...
- \*18800-1 Plain photographic base paper ... silver haloid emulsion ...
- \*18805-1 Decalcomania paper not printed ...
- \*18900-1 Paper tubes and paper cones of all sizes ...  
Tarred paper and prepared roofings ... tiles ... blotting paper ...:
- 19200-1 Other than the following
- 19200-2 Building papers and building paper felts ... blotting paper ...
- \*19201-1 Shoeboard of paperboard, in rolls or sheets ...
- \*19202-1 Beer mat or coaster board, in rolls or sheets ...
- \*19205-1 Paperboard in rolls ... for use in wrapping rolls of paper
- \*19210-1 Paperboard in rolls for use in the manufacture of wallboard  
Roofing and shingles of saturated felt:
- 19220-1 Roofing of saturated felt, not cut to size or shape
- \*19225-1 Electrical insulating pressboard, not less than .040 inch ...
- \*19226-1 Electrical insulating pressboard ... electric transformers
- 19230-1 Gasket stock ... coated or impregnated, in slabs, blocks ...
- 19231-1 Gasket stock ... coated or impregnated, in slabs, blocks ...
- \*19235-1 Paperboard or fibreboard, single ply, not coated ...
- \*19240-1 Roofing felt, single ply, not coated or impregnated ...
- \*19245-1 Rope paper ... manufacture of coated abrasive paper
- \*19250-1 Asphalt impregnated paper felt, coated or not ...
- \*19255-1 Filter paper, in rolls ... manufacture of oil filters ...
- \*19260-1 Beater-loaded thermo-overlay fibreboard ...
- \*19265-1 Homogeneous felt-like material ... of wood pulp ...
- \*19270-1 Paperboard, not impregnated nor printed ...
- \*19271-1 Paperboard, embossed or coloured, .020 to .030 inch ...
- \*19273-1 Paperboard, in rolls not printed, 0.027 to 0.031 inch ...
- \*19274-1 Paperboard of .028 inch ...

\* Indicates that goods under the present tariff item are classified only to this Chapter.

- 19300-1 Paper sacks or bags of all kinds, printed or not
- \*19415-1 Playing card stock consisting of two layers of coated paper ...
- \*19500-1 Hanging paper, n.o.p., or wall papers ...
- \*19505-1 Hanging paper, not impregnated, not coated ... and not decorated
- \*19600-1 Newsprint paper
  - Paper and paperboards of all kinds, n.o.p.:
- \*19700-1 Other than the following
- \*19700-2 Paper of all kinds, n.o.p., not cut to size or shape ...
- \*19700-3 Paperboard, n.o.p.
- \*19700-4 Corrugating medium, not cut to size or shape
- \*19700-5 Kraft papers, unbleached, n.o.p., not cut to size or shape ...
- \*19700-6 Crepe or creping paper, n.o.p., in rolls ...
- \*19702-1 Electric cable insulating paper, n.o.p.
- \*19705-1 Super-calendered or machine finish grades of book paper ...
- \*19710-1 Wrapping paper of all kinds, not pasted, coated ...
- \*19710-2 Wrapping paper, unbleached, not pasted or coated, in rolls ...
- \*19715-1 Cigarette paper, ungummed, in rolls
- \*19720-1 Cigarette paper, ungummed, in sheets ...
- \*19725-1 Tissue paper, not coated nor impregnated ...
- \*19730-1 Electric cable insulating paper, .0045 inch or less ...
- \*19731-1 Acid- or alkali-free ... -calendered kraft tissue ...
- \*19732-1 Non-leaching, flame retardant kraft paper ...
- \*19733-1 Chemically treated paper, in rolls ...
- \*19734-1 Filter paper, impregnated with thermoset phenolic resin ...
- \*19735-1 Carbon tissue paper ... manufacture of carbon paper
- \*19740-1 Heat sealable paper ... manufacture of tea bags
- \*19741-1 Paper, in chief part by weight of banana fibre, in rolls ...
- \*19745-1 Filter paper ... manufacture of vacuum cleaner bags
- \*19746-1 Filter paper containing not less than 5 per cent rope fibres ...
- \*19750-1 Printing paper, coated or uncoated ...
- \*19750-2 Printing paper, coated or uncoated, not cut to size or shape ...
  - Groundwood printing paper ... not cut to size or shape:
- \*19750-3 Coated or impregnated
- \*19750-4 Not coated nor impregnated
- \*19750-5 Lightweight offset printing paper in rolls ...
- \*19755-1 Paper or fibreboard, decorated or not ...
- \*19800-1 Ruled and border and coated papers, boxed papers ...
- \*19802-1 Pots or boxes of pulp or pulpboard ... use in growing plants ...
- \*19805-1 Coated papers ... production of magazines, newspapers ...
- \*19810-1 Cigarette paper, gummed, in rolls
- \*19815-1 Paper, coated with synthetic resin ... cap liner gasket stock
- \*19817-1 Acrylic latex impregnated paper or paperboard ...
- \*19820-1 Dry electrically sensitive paper and wax coated paper ...
- \*19825-1 Rubber or latex impregnated kraft paper, coated or not ...
- \*19830-1 Electro-conductive paper ...
- 19900-1 Papeteries, envelopes, and all manufactures of paper, n.o.p.
- \*19903-1 Laminated paperboard, 0.09 to 0.24 inch in thickness ...
- \*19905-1 Paper milk bottle caps, printed or not

\* Indicates that goods under the present tariff item are classified only to this Chapter.

\*19910-1 Containers ... from fibreboard or paperboard, n.o.p.  
 19911-1 Fibreboard shipping containers  
 \*19915-1 Waxed stencil paper for use on duplicating machines  
 \*19920-1 Cigarette papers ... in tubes, booklets or packets  
 \*19925-1 Caps or hoods of paper, for ... protecting young plants ...  
     Handmade papers ...:  
 \*19930-1 Not cut to size or shape  
 \*19930-2 N.o.p.  
 \*19935-1 Duplex backing papers or wrappers ...  
 \*19940-1 Pots, boxes, bands, collars or protectors, of flexible paper ...  
 \*19945-1 Trays of pulp or pulpboard ... packaging of apples ...  
 \*19946-1 Trays of pulp or pulpboard, with pockets ... packaging of ...  
 \*19947-1 Macerated paper pads ... packaging of fresh fruit  
 \*19950-1 Wire reinforced paper tape ... packaging of fruit, vegetables ...  
 \*20100-1 Matrix paper, not being tissue paper ... use in printing  
 \*20200-1 Boot and shoe patterns manufactured of paper  
 23600-1 ... sanitary napkins ...  
 \*23605-1 Paper refills for sputum cups; paper pocket sputum cups  
 40917-1 Articles ... designed to be ejected from aircraft ...  
 41245-1 Printing plates including rolls and cylinders, n.o.p. ...  
 41500-1 Electric vacuum cleaners and attachments therefor ...  
     ... gaskets of any material ....  
 43806-1 When of a class or kind not made in Canada  
 43807-1 When of a class or kind made in Canada  
 \*43853-1 Waterproof semi-rigid fibreboard, laminated ...  
 \*43856-1 Waterproof semi-rigid fibreboard, resin impregnated ...  
 43877-1 Materials ... use in the manufacturing of (motor vehicles) ...  
 \*43893-1 Fibreboard with polyethylene film on one side ...  
 \*43894-1 Fibreboard with kraft liner and polyethylene film ...  
 44550-1 ... machine-calendered kraft tissue, cellulose acetate ...  
 \*44720-1 Articles and materials for...filling of rolls...used in calendering...  
 47605-1 ... electroencephalographic paper ...  
 47810-1 ... urinary ... articles other than infants' ... diapers ...  
 51200-1 Picture frames and photograph frames, of any material  
 62400-1 Bead ornaments ... fans of all kinds ...

#### B. The Board's Analysis and Recommendations

The Board did not receive any submissions regarding the proposed rates of duty or Nomenclature for Chapter 48.

\* Indicates that goods under the present tariff item are classified only to this Chapter.

With respect to rates, an examination of the concordance revealed a number of changes which met the Board's criteria for restoration of the current Customs Tariff rates. However, in the case of 4804.11.00, 4810.31.10 and 4810.32.10, the changes resulted from an incorrect concordance to tariff item 19700-3 with an MFN rate of 9.2 p.c. ad valorem. The concordance should have been, more properly, with tariff items 19700-7 and 19700-8, as the case may be, with the MFN rate of 6.5 p.c. ad valorem shown in either case in the draft Schedule. Furthermore, it is pointed out, goods of tariff item 19800-1, not for the end use purposes of 4810.11.11.00, should not have been so concorded. Rather, they should have been allocated to 4810.11.19.00. In any event, the criteria do not apply, and restoration is not recommended. For the remainder, where the criteria for restoration are met, the Board makes the following recommendations:

			MFN Rate
4802.10	-Hand-made paper and paperboard		
4802.10.10.00	---Not converted . . . . .	kg	1%
4802.10.20.00	---Converted . . . . .	kg	11.3%
4804.52	--Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process		
4804.52.10.00	---Beer mat or coaster board . . . . .	tonne	Free
4804.52.90.00	---Other . . . . .	tonne	9.2%
4805.30	-Sulphite wrapping paper		
4805.30.10.00	---In rolls, not converted . . . . .	tonne	Free
4805.30.90.00	---Other . . . . .	tonne	9.2%
4805.70.11.00	--Wrapping paper ----Unbleached, in rolls, not converted . . . . .	tonne	Free
4805.70.19.00	----Other . . . . .	tonne	9.2%
4820.50	-Albums for samples or for collections		
4820.50.10.00	---Stamp albums . . . . .	-	6.8%
4820.50.90.00	---Other . . . . .	-	10.2%
4820.90	-Other		
4820.90.10.00	---Book covers . . . . .	-	Free
4820.90.90.	---Other . . . . .		10.2%
10	-----Blotting-pads . . . . .	-	
20	-----Photo album covers . . . . .	-	
90	-----Other . . . . .	-	

MFN  
Rate

	---Other	
4823.90.91.00	----Artificial guts (sausage	
	casings . . . . .	- 13.2%
4823.90.99.	----Other . . . . .	- 10.2%
10	----Pads, packing . . . . .	-
20	----Photomounts . . . . .	-
30	----Boot and shoe patterns . . . . .	-
40	----Wrappers . . . . .	-
50	----Printed patterns, dress makers' . . . . .	-
60	----Gift wrap . . . . .	-
90	----Other . . . . .	-

The Board also recommends that the error in the MFN rate of subheading 4823.51 be corrected. The rate is shown as 8% ad valorem and should be changed to 9.2%.

The Board further recommends the following adjustments to the Legal Notes at the beginning of the Chapter to correspond to the current official text of the HS.

In the English text of Legal Note 1(c) replace "of Chapter 33" by "(Chapter 33)".

In the English text of Legal Note 1(d) replace "of heading No. 34.01" and "of heading No. 34.05" by "(heading No. 34.01)" and "(heading No. 34.05)".

In the English text of Legal Note 1(ij) replace "of Section XI" by "(Section XI)".

In the English text of Legal Note 1(1) replace "of heading No. 68.05" and "of heading No. 68.14" by "(heading No. 68.05)" and "(heading No. 68.14)"; and add a hyphen (-) after the second "paper".

In the English text of Legal Note 1(m) replace "of Section XV" by "(Section XV)".

In the English text of Legal Note 3, lines 5 and 6, replace "/m<sup>2</sup>" by "per square metre" in both instances.

In the English text of Legal Note 4(b) replace "over" by "more than".

In the English text of Legal Note 4(c) replace "over 3 %" by "more than 3 %"; and replace "60 % or over" by "60 % or more".

In the English text of Legal Note 4(d), line 2, replace "under 60 %" by "less than 60 %".

In the English text of the second Legal Note 4(b)2, line 2, add "an" after "and".

In the paragraph before Legal Note 5, in the English text, lines 1 and 2, replace "and" by "or" in both instances.

In the English text of Legal Note 7(b), line 2, replace "in unfolded state" by "in the unfolded state".

In the English text of Legal Note 8, line 1, add "s" to "purpose".

In the English text of Legal Note 8(a), line 2, replace ";" by ":".

In the English text of Legal Note 8(a)iv, line 2, replace "." by ";".

In the English text of Legal Note 11, line 4, replace "are to be classified" by "fall".

In the English text of Subheading Legal Note 1, line 1, add "s" to "purpose"; and on line 3 add "by" after "80 %".

In the English text of Subheading Legal Notes 2 and 3, line 1, add "s" to "purpose".

In the English text of Subheading Legal Note 4, line 1, add "s" to "purpose"; and on line 4 replace "ratio" by "index".

In the English text of Subheading Legal Note 5, line 1, add "s" to "purpose".

Insofar as the Nomenclature is concerned, it is observed that the reference in this Chapter to "not cut to size or shape" tends to be misleading for the following reasons:

- a) The definition of the expression in the draft's Supplementary Note gives size criteria for paper in sheets but none for paper in rolls. Various processes appear to be the only factors used to determine whether or not a paper in roll is to be considered "not cut to size or shape". It does not seem appropriate to refer to a product as being "not cut to size or shape" when size or shape are not factors in the definition.
- b) In the HS, the meaning of the expression "cut to size" (used in three headings) is different from that proposed at the tariff level. Within Chapter 48, the concept of "cut to size" would therefore have two meanings depending on the level (HS or tariff) referred. This difference would be the source of confusion for users of the tariff as the scope of a number of headings in the HS is already restricted as to size by virtue of Legal Note 7.

The Board therefore recommends the use of a different expression to refer to the products mentioned in the draft's Supplementary Note. It should be noted that no change in scope results from the change in text.

The Board proposes the following Canadian Legal Note 1:

Canadian Legal Note 1

"For the purposes of this Chapter, the expression "not converted" means

- a) in the case of rolls of paper or paperboard, rolls which are the direct output of a paper-making machine and which have not been punched, perforated, scored, ruled, printed, folded, embossed, decorated or otherwise processed (excluding creped or crinkled);
- b) in the case of sheets of paper or paperboard, rectangular (including square) sheets with one side exceeding 43 cm and the other side exceeding 56 cm in unfolded state and which have not been slit, punched, perforated, scored, ruled, printed, folded, embossed, decorated or otherwise processed."

The expression "converted" means paper and paperboard not meeting the definition of "not converted" above and which are not excluded from specific headings by virtue of Legal Note 2 with respect to processes or Legal Note 7 with respect to dimension".

To assure proper administration of new tariff item No. 4820.90.10.00, the Board recommends the following Canadian Legal Note 2:

Canadian Legal Note 2

"For the purposes of tariff item No. 4820.90.10.00, the expression "book cover" refers only to covers for books included in the curriculum of any university, college or school in Canada for use as text books or as works of reference, including atlases, almanacs, encyclopedia and gazetteers but excluding dictionaries."

The Board further recommends that the following footnote (1) be inserted against the appropriate classes:

(1) See Canadian Legal Note 1

against	4802.10.10.00	4804.41.20.00	4806.30.20.00
	4802.10.20.00	4804.42.10	4808.20.10.00
	4802.51.10	4804.42.20.00	4808.30.10.00
	4802.51.20.00	4804.49.10	4808.90.10.00
	4802.52.10.	4804.49.20.00	4809.20.10.00
	4802.52.20.	4805.30.10.00	4809.20.20.00
	4802.53.10.	4805.40.20	4810.11.18.
	4802.53.20.00	4805.40.30.00	4810.11.19.00
	4802.60.10	4805.60.11.00	4810.12.11.00
	4802.60.20.00	4805.60.80.00	4810.12.12.00
	4804.21.10	4805.60.90.00	4810.21.10.00
	4804.21.20.00	4805.70.11.00	4810.21.20.00
	4804.31.80	4805.70.80	4810.29.10.00
	4804.31.90.00	4805.70.90.00	4810.29.21.
	4804.39.10	4805.80.80	4810.29.22.00
	4804.39.20.00	4805.80.90.00	4810.31.10.00
	4804.41.10	4806.30.10.00	4810.32.10.00

TABLE 48.1The Board's Nomenclature Recommendations

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
4802.51.10.00	---Not converted . . . . . Non transformés	4
4802.51.90	Renumber 4802.51.20.00 ---Converted . . . . . Transformés	3
4802.52.10	---Not converted . . . . . Non transformés	4
4802.52.90	Renumber 4802.52.20. ---Converted . . . . . Transformés	3
4802.53.10	---Not converted . . . . . Non transformés	4
4802.53.90	Renumber 4802.53.20.00 ---Converted . . . . . Transformés	3
4802.60.10.00	Delete the rate of duty ---Not converted . . . . . Non transformés	4
4802.60.11.00	New class (apply the rate of duty of 4802.60.10.00) ----Printing paper, containing 50 % or more by weight of fibre obtained by a mechanical process . . . . . Papiers pour l'impression contenant 50 % ou plus en poids de fibres obtenues par un procédé mécanique	4
4802.60.18.	New class (apply the rate of duty of 4802.60.91) ----Other paper . . . . . Autres papiers	4
4802.60.18.10	-----Printing paper . . . . . Papiers pour l'impression	4

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
4802.60.18.90	-----Other . . . . . Autres	4
4802.60.19.00	Apply the rate of 4802.60.99.00 -----Paperboard . . . . . Cartons	4
4802.60.90	Delete this class	4
4802.60.91	Delete this class (rate of duty to 4802.60.18.)	4
4802.60.91.10	Delete this class	4
4802.60.91.90	Delete this class	4
4802.60.99.00	Renumber 4802.60.20.00 ---Converted . . . . . Transformés	4
4803.00.10	---In rolls, not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed . . . . . En rouleaux, non crêpés, plissés, gaufrés, estampés, perforés, coloriés en surface, décorés en surface ou imprimés	2
4803.00.10.20	-----Toilet or facial tissue stock . . . . . Pour papier de toilette ou serviettes à démaquiller	2
4803.00.90	---Other, in rolls; in rectangular (including square) sheets . . . . . Autres, en rouleaux; en feuilles de forme carrée ou rectangulaire	3
4803.00.90.10	-----Toilet or facial tissue stock . . . . . Pour papier de toilette ou serviettes à démaquiller	2
4804.21.10.00	Delete the rate of duty ---Not converted . . . . . Non transformés	4

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
4804.21.11.00	New class; apply the rate of 4804.21.10.00 ----In rolls . . . . . En rouleaux	4
4804.21.12.00	New class; apply the rate of 4804.21.90.00 ----In sheets . . . . . En feuilles	4
4804.21.90.00	Renumber 4804.21.20.00 ---Converted . . . . . Transformés	4
4804.29.00.00	--Other than unbleached . . . . . Autres qu'écrus	3
4804.31.10	Delete from 4804.31.10 to 4804.31.99.90 and replace with the following eight entries	4&5
4804.31.10.	Rate of 4804.31.20 ---Electric cable insulating paper; capa- citor or condenser tissue paper . . . . . Papiers isolants pour câbles électriques; papiers mousseline isolants pour conden- sateurs	
4804.31.10.10	-----Electric cable insulating paper . . . . . Papiers isolants pour câbles électriques	
4804.31.10.20	-----Capacitor or condenser tissue paper . . . Papiers mousseline isolants pour condensateurs	
4804.31.80	---Other, not converted . . . . . Autres, non transformés	
4804.31.81.00	Rate of 4804.31.11 ----Wrapping paper, in rolls . . . . . Papiers d'emballage, en rouleaux	
4804.31.82.00	Rate of 4804.31.19 ----Wrapping paper, in sheets . . . . . Papiers d'emballage, en feuilles	
4804.31.89.00	Rate of 4804.31.91 ----Other . . . . . Autres	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
4804.31.90.00	Rate of 4804.31.99 ---Other, converted . . . . . Autres, transformés	
4804.39	--Other than unbleached . . . . . Autres qu'écrus	4
Note: the tariff items under this subheading are not mutually exclusive		
4804.39.10.00	Delete the rate of duty ---Not converted . . . . . Non transformés	4
4804.39.11.00	New class; apply the rate of 4804.39.99 ----Wrapping paper and paperboard . . . . . Papiers et cartons d'emballage	4
4804.39.19.00	New class; apply the rate of 4804.39.10.00 and 4804.39.91.00 ----Other . . . . . Autres	4
4804.39.90	Renumber 4804.39.20.00; apply the rate of 4804.39.99 ---Converted . . . . . Transformés	4
4804.39.91	Delete this class	4
4804.39.99	Delete this class	4
4804.39.99.10	Delete this class	5
4804.39.99.20	Delete this class	5
4804.39.99.90	Delete this class	5
4804.41.10	Delete from 4804.41.10 to 4804.41.99.90 and replace with the following seven entries	4&5
4804.41.10	---Not converted . . . . . Non transformés	
4804.41.11.00	Rate of 4804.41.11 ----Wrapping paper, in rolls . . . . . Papiers d'emballage, en rouleaux	

<u>HS Code</u>	<u>Description of Goods</u>	Reasons for Changes
4804.41.18.	Rate of 4804.41.91 ----Other paper . . . . . Autres papiers	
4804.41.18.10	-----Impregnating paper for laminates Papiers à imprégner pour stratifiés	
4804.41.18.90	-----Other . . . . . Autres	
4804.41.19.00	Rate of 4804.41.99 ----Other paperboard . . . . . Autres cartons	
4804.41.20.00	Rate of 4804.41.19 ----Converted . . . . . Transformés	
4804.42.10	Delete from 4804.42.10 to 4804.42.99.90 and replace with the following five entries	4
4804.42.10	---Not converted . . . . . Non transformés	
4804.42.11.00	Rate of 4804.42.91 ----Solid bleached boxboard . . . . . Cartons solides blanchis	
4804.42.12.00	Rate of 4804.42.99 ----Wrapping paper; other paperboard . . . . . Papiers d'emballage; autres cartons	
4804.42.19.00	Rate of 4804.42.10 ----Other paper . . . . . Autres papiers	
4804.42.20.00	Rate of 4804.42.99 ----Converted . . . . . Transformés	
4804.49	--Other, bleached . . . . . Autres, blanchis	3
4804.49.10.00	Delete from 4804.49.10.00 to 4804.49.90.90 and replace with the following six entries	4
4804.49.10	---Not converted . . . . . Non transformés	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
4804.49.11	Rate of 4804.49.90 ----Wrapping paper; paperboard . . . . . Papiers d'emballage; cartons	
4804.49.11.10	-----Wrapping paper . . . . . Papiers d'emballage	
4804.49.11.20	-----Paperboard . . . . . Cartons	
4804.49.19.00	Rate of 4804.49.10 ----Other paper . . . . . Autres papiers	
4804.49.20.00	Rate of 4804.49.90 ---Converted . . . . . Transformés	
4804.51.10.00	---Electrical insulating pressboard, of a thickness of not less than 1 mm . . . . . Cartons comprimés d'isolation, d'une épaisseur pas moins de 1 mm	2
4804.51.90.00	---Other, unbleached . . . . . Autres, écrus	3
4804.59.00.00	--Other, bleached . . . . . Autres, blanchis	3
4805.21.00.10	Delete this class	5
4805.21.00.90	Delete this class	5
4805.22.00.10	Delete this class	5
4805.22.00.90	Delete this class	5
4805.23.00.10	Delete this class	5
4805.23.00.90	Delete this class	5
4805.29.00	Delete the rate of duty	2
4805.29.00.10	Delete this class	5
4805.29.00.20	Delete this class	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
4805.29.00.90	Delete this class	5
4805.29.90.00	New class; rate of duty of 4805.29.00 ---Other multi-ply paper and paperboard . . . Autres papiers et cartons multicouches	2
4805.40.10.00	Renumber 4805.40.20; delete the rate of duty ---Not converted . . . . . Non transformés	2
4805.40.10.00	New class (formerly 4805.60.91.00); rate of 4805.60.91.00 ---Heat sealable paper for use in the manufacture of tea bags . . . . . Papiers soudables par la chaleur utilisés pour la fabrication de sachets de thé	2
	According to the HS, the expression "filter paper" includes tea bag paper (see note 4, last paragraph under c). This is the intent in the HS.	
4805.40.21.00	New class; rate of 4805.40.10.00 ----Paper . . . . . Papiers	4
4805.40.22.00	New class; rate of 4805.40.90.00 ----Paperboard . . . . . Cartons	4
4805.40.90.00	Renumber 4805.40.30.00 ---Converted . . . . . Transformés	3
4805.50.00.00	Delete the rate of duty	2
4805.50.90.00	New class; rate of duty of 4805.50.00.00 ---Other felt paper and paperboard . . . . . Autres papiers et cartons feutre, papier et carton lanieux	2
4805.60.11.00	----Unbleached, in rolls, not converted . . . . . Ecrus, en rouleaux, non transformés	2

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
4805.60.20	---Electric cable insulating paper; capacitor or condenser tissue paper . . . . . Papiers isolants pour câbles électriques; papiers pour condensateurs	4
4805.60.20.10	-----Electric cable insulating paper . . . . . Papiers isolants pour câbles électriques	4
4805.60.20.20	-----Capacitor or condenser tissue paper . . . . Papiers pour condensateurs	4
4805.60.30.00	---Pour cannelure . . . . .	1
4805.60.90	Delete this class	4
4805.60.91.00	Delete this class (new 4805.40.10.00)	2
4805.60.92	Renumber 4805.60.80.00 ---Other, not converted . . . . . Autres, non transformés	2&4
4805.60.92.10	Delete this class	5
4805.60.92.20	Delete this class	5
4805.60.92.30	Delete this class	5
4805.60.92.90	Delete this class	5
4805.60.99.00	Renumber 4805.60.90.00 ---Other, converted . . . . . Autres, transformés	3
4805.70.30.00	---Electrical insulating pressboard, of a thickness of not less than 1 mm . . . . . Cartons comprimés pour isolation électrique, d'une épaisseur pas moins de 1 mm	2
4805.70.90	Renumber 4805.70.80 ---Other, not converted . . . . . Autres, non transformés	3
4805.70.91.00	Renumber 4805.70.81.00 -----Paper . . . . . Papiers	4
4805.70.89.00	New class; rate of 4805.70.99.00 -----Other paperboard . . . . . Autres cartons	4

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
4805.70.99.00	Renumber 4805.70.90.00 ---Other, converted . . . . . Autres, transformés	4
4805.80.10	Delete from 4405.80.10 to 4405.80.99.00 and replace with the following eight entries	4
4805.80.10.00	Rate of 4805.80.20.00 ---Shoeboard . . . . . Cartons à chaussures	
4805.80.20.00	Rate of 4805.80.30.00 ---Electric insulating pressboard, of a thickness of not less than 1 mm Cartons comprimés pour isolation élec- trique, d'une épaisseur pas moins de 1 mm	
4805.80.80	---Other, not converted . . . . . Autres, non transformés	
4805.80.81.00	Rate of 4805.80.11.00 ----Wrapping paper, unbleached, in rolls . . . Papiers d'emballage, écrus, en rouleaux	
4805.80.82.00	Rate of 4805.80.19 ----Other wrapping paper . . . . . Autres papiers d'emballage	
4805.80.88.00	Rate of 4805.80.91.00 ----Other paper . . . . . Autres papiers	
4805.80.89.00	Rate of 4805.80.99.00 ----Paperboard . . . . . Cartons	
4805.80.90.00	Rate of 4805.80.99.00 ---Other, converted . . . . . Autres, transformés	
4806.30.10.00	---Not converted . . . . . Non transformés	4
4806.30.90.00	Renumber 4806.30.20.00 ---Converted . . . . . Transformés	3
4807.10.10	Apply a rate of duty (see note in 4807.99.90.00 below)	4

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
4807.10.11.00	Delete this class	4
4807.10.19.00	Delete this class	4
4807.10.90.00	Apply a rate of duty (see note in 4807.99.90.00 below)	4
4807.10.91.00	Delete this class	4
4807.10.99.00	Delete this class	4
4807.90	-Other composite paper and paperboard, not surface-coated or impregnated . . . . . Autres papiers et cartons assemblés à plat par collage, non couchés ni enduits à la surface ni imprégnés	3
4807.99	Apply a rate of duty (see note in 4807.99.90.00 below)	4
4807.99.10.00	Delete this class	4
4807.99.90.00	Delete this class	4
Note: Classes 4807.10.11.00, 4807.10.91.00 and 4807.99.10.00 have been deleted. According to technical sources, com- posite paper and paperboard as defined in Heading 48.07 cannot be the output of a papermaking machine as required by the draft's Supplementary Note 1 a). It follows that classes 4807.10.19.00, 4807.10.99.00 and 4807.99.90.00 must also be deleted.		
4808.20.10.00	---Unbleached, in rolls, not converted . . . . Ecrus, en rouleaux, non transformés	4
4808.30.10.00	---Wrapping paper, unbleached, in rolls, not converted . . . . . . . . . . . . . . . D'emballage, écrus, en rouleaux, non transformés	4
4808.90.10.00	---Wrapping paper, unbleached, in rolls, not converted . . . . . . . . . . . . . . . D'emballage, écrus, en rouleaux, non transformés	2

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
4809.20.10.00	---Not converted . . . . . Non transformés	2
4809.20.90.00	Renumber 4809.20.20.00 ---Converted . . . . . Transformés	3
4809.90	-Other copying or transfer paper . . . . . Autres papiers pour duplication ou reports	3
4810.11.11.00	----Photographic base paper, prepared for and to be coated with a silver haloid emulsion . . . . . Papiers pour la photographie, préparés pour recevoir des émulsions aux halosels d'argent et devant être recouverts de ces émulsions	4
4810.11.12	Renumber 4810.11.18. ----Other, not converted . . . . . Autres, non transformés	2&4
4810.11.12.10	Renumber 4810.11.18.10	4
4810.11.12.90	Renumber 4810.11.18.90	4
4810.11.19.00	----Other, converted . . . . . Autres, transformés	3
4810.12.11.00	----Not converted . . . . . Non transformés	4
4810.12.19.00	Renumber 4810.12.12.00 ----Converted . . . . . Transformés	3
4810.21.10.00	---Not converted . . . . . Non transformés	4
4810.21.90.00	Renumber 4810.21.20.00 ---Converted . . . . . Transformés	3
4810.29.10.00	----Printing paper containing by weight 50 % or more of fibres obtained by a mechanical process, not converted . . . . . Papiers pour l'impression contenant en poids 50 % ou plus de fibres obtenues par un procédé mécanique, non transformés	2

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
4810.29.21	----Not converted . . . . . Non transformés	4
4810.29.29.00	Renumber 4810.29.22.00 ----Converted . . . . . Transformés	3
4810.31.10.00	---Solid bleached boxboard, not converted .. Cartons solides blanchis, non transformés	4
4810.32.10.00	---Solid bleached boxboard, not converted .. Cartons solides blanchis, non transformés	2
4811.10	Apply a rate of duty (see note following 4811.10.90.00)	4
4811.10.10.00	Delete this class	4
4811.10.90.00	Delete this class	4
Note: Class 4811.10.10.00 has been deleted. According to technical sources, tarred, bituminised or asphalted paper and paperboard cannot be the output of a paper-making machine as required by the draft's Supplementary Note 1 a). It follows that classes 4811.10.10.00 and 4811.10.90.00 must also be deleted.		
4811.21.00.10	-----Tape . . . . . Rubans	2
4811.29.00.10	-----Tape . . . . . Rubans	2
4811.31.00.10	Delete this class	5
4811.31.00.11	Renumber 4811.31.00.10	5
4811.31.00.19	Delete this class	5
4811.31.00.20	Delete this class	5
4811.31.00.21	Renumber 4811.31.00.20	5
4811.31.00.22	Renumber 4811.31.00.30	5
4811.31.00.29	Renumber 4811.31.00.90	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
4811.39.00	--Bleached, weighing 150 g/m <sup>2</sup> or less; unbleached . . . . . Blanchis, d'un poids au m <sup>2</sup> n'excédant pas 150 g; écrus	3
4811.40.00.10	-----Waxed wrapping paper . . . . . Papiers d'emballage cirés	4
4811.40.00.20	Renumber 4811.40.00.80 -----Other waxed paper . . . . . Autres papiers cirés	2,5
	Note: laminated paper would likely not fall in a class for products coated or impregnated with such products as wax, stearin, oil or glycerol	
4811.40.00.30	Renumber 4811.40.00.20	4
4811.90.00	-Other paper, paperboard, cellulose wadding and webs of cellulose fibres . . . . .	4
4811.90.00.20	-----Latex-treated tape paper, not gummed nor cut . . . . . Rubans de papier traités au latex, non gommés ni coupés	4
4811.90.00.30	Delete this class	5
4811.90.00.91	Delete this class	5
4811.90.00.99	Delete this class	5
4818.30.00.10	-----Tablecloths . . . . . Nappes	2
	Note: tablernets and tablecovers fall in 4818.90.00.00. Statistics Canada is willing to leave the latter class without sub- divisions	
4818.30.00.30	New class -----Tablecloth and serviette sets . . . . . Assortiments de nappes et de serviettes	5
4818.40.10.00	---Sanitary towels . . . . .	2

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
4818.40.90	---Sanitary tampons, napkins (diapers) and napkin (diaper) liners for babies and similar sanitary articles . . . . . Tampons hygiéniques, couches pour bébés et articles hygiéniques similaires	4
4823.20.00.00	Delete the rate of duty	4
4823.20.10.00	New class ---Heat sealable paper for use in the manufacture of tea bags . . . . . Papiers soudables par la chaleur utilisés pour la fabrication de sachets de thé	5
4823.20.90.00	New class ---Other . . . . . Autres	5



## Chapter 48

PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP,  
OF PAPER OR OF PAPERBOARD

## Legal Notes.

1. This Chapter does not cover:
  - (a) Articles of Chapter 30;
  - (b) Stamping foils of heading No. 32.12;
  - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
  - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading No. 34.01), or with polishes, creams or similar preparations (heading No. 34.05);
  - (e) Sensitised paper or paperboard of heading Nos. 37.01 to 37.04;
  - (f) Paper-reinforced stratified plastic sheeting, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading No. 48.14 (Chapter 39);
  - (g) Articles of heading No. 42.02 (for example, travel goods);
  - (h) Articles of Chapter 46 (manufactures of plaiting material);
  - (ij) Paper yarn or textile articles of paper yarn (Section XI);
  - (k) Articles of Chapter 64 or Chapter 65;
  - (l) Abrasive paper or paperboard (heading No. 68.05) or paper- or paperboard-backed mica (heading No. 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
  - (m) Metal foil backed with paper or paperboard (Section XV);
  - (n) Articles of heading No. 92.09; or
  - (o) Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).
2. Subject to the provisions of Note 6, heading Nos. 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading No. 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding and webs of cellulose fibres which have been otherwise processed, for example, by coating or impregnation.
3. In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 65 % by weight of the total fibre content consists of wood fibres obtained by a mechanical process, unsized or very lightly sized, having a smoothness on each side not exceeding 200 seconds Bekk, weighing not less than 40 g per square metre and not more than 57 g per square metre and having an ash content by weight not exceeding 8 %.
4. In addition to hand-made paper and paperboard, heading No. 48.02 covers only paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical process and satisfying any of the following criteria:

For paper or paperboard weighing not more than 150 g/m<sup>2</sup>:

- (a) containing 10 % or more of fibres obtained by a mechanical process, and
  - 1. weighing not more than 80 g/m<sup>2</sup>, or
  - 2. coloured throughout the mass; or
- (b) containing more than 8 % ash, and
  - 1. weighing not more than 80 g/m<sup>2</sup>, or
  - 2. coloured throughout the mass; or
- (c) containing more than 3 % ash and having a brightness of 60 % or more (\*); or
- (d) containing more than 3 % but not more than 8 % ash, having a brightness less than 60 % (\*), and a burst index equal to or less than 2.5 kPa/g/m<sup>2</sup>; or
- (e) containing 3 % ash or less, having a brightness of 60 % or more (\*) and a burst index equal to or less than 2.5 kPa/g/m<sup>2</sup>.

For paper or paperboard weighing more than 150 g/m<sup>2</sup>:

- (a) coloured throughout the mass; or
- (b) having a brightness of 60 % or more (\*), and
  - 1. a caliper of 225 micrometres (microns) or less, or
  - 2. a caliper more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content more than 3 %; or
- (c) having a brightness of less than 60 % (\*), a caliper of 254 micrometres (microns) or less and an ash content more than 8 %.

Heading No. 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

5. In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
6. Paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the heading Nos. 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
7. Heading Nos. 48.01, 48.02, 48.04 to 48.08, 48.10 and 48.11 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
  - (a) in strips or rolls of a width exceeding 15 cm; or
  - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

Except that hand-made paper and paperboard in any size or shape as made directly and having all its edges deckled remains classified, subject to the provision of Note 6, in heading No. 48.02.

(\*) Brightness is to be measured by the Elrepho, GE or any equivalent internationally recognized brightness testing method.

8. For the purposes of heading No. 48.14, the expression "wallpaper and similar wall coverings" applies only to:

(a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:

(i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (e.g., with textile flock), whether or not coated or covered with transparent protective plastics;

(ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;

(iii) Coated or covered on the face side with plastics, the plastic layer being grained, embossed, coloured, design-printed or otherwise decorated; or

(iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;

(b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;

(c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings are to be classified in heading No. 48.15.

9. Heading No. 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

10. Heading No. 48.23 applies, inter alia, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

11. Except for the goods of heading No. 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

#### Subheading Legal Notes.

I. For the purposes of subheading Nos. 4804.11 and 4804.19, "kraftliner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m<sup>2</sup> and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight g/m <sup>2</sup>	Minimum Mullen bursting strength kPa
115	393
125	417
200	637
300	824
400	961

2. For the purposes of subheading Nos. 4804.21 and 4804.29, "sack kraft paper" means machine-finished paper, of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m<sup>2</sup> but not more than 115 g/m<sup>2</sup> and meeting one of the following sets of specifications:

- (a) Having a Mullen burst index of not less than 38 and a stretch factor of more than 4.5 % in the cross direction and of more than 2 % in the machine direction.
- (b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

Weight g/m <sup>2</sup>	Minimum tear mN		Minimum tensile kN/m	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

3. For the purposes of subheading No. 4805.10, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65 % by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 60 (Concora Medium Test with 60 minutes of conditioning) crush resistance exceeding 20 kgf at 50 % relative humidity, at 23 °C.
4. For the purposes of subheading No. 4805.30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 % and having a Mullen burst index of not less than 15.
5. For the purposes of subheading No. 4810.21, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m<sup>2</sup>, with a coating weight not exceeding 15 g/m<sup>2</sup> per side, on a base of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

#### Canadian Legal Notes.

- I. For the purposes of this Chapter, the expression "not converted" means:

- (a) In the case of rolls of paper or paperboard, rolls which are the direct output of a paper-making machine and which have not been punched, perforated, scored, ruled, printed, folded, embossed, decorated or otherwise processed (excluding creped or crinkled);
- (b) In the case of sheets of paper or paperboard, rectangular (including square) sheets with one side exceeding 43 cm and the other side exceeding 56 cm in unfolded state and which have not been slit, punched, perforated, scored, ruled, printed, folded, embossed, decorated or otherwise processed.

The expression "converted" means paper and paperboard not meeting the definition of "not converted" above and which are not excluded from specific headings by virtue of Legal Note 2 with respect to processes or Legal Note 7 with respect to dimension.

2. For the purposes of tariff item No. 4820.90.10.00, the expression "book covers" refers only to covers for books included in the curriculum of any university, college or school in Canada for use as text books or as works of reference including atlases, almanacs, encyclopedias and gazetteers but excluding dictionaries.

TABLE 48.2: SCHEDULE RECOMMENDED BY THE BOARD

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 48-5

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
48.01 4801.00.00.00	Newsprint, in rolls or sheets . . . . .	tonne	Free	Free	25%	Free
48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No. 48.01 or 48.03; hand-made paper and paperboard.					
4802.10 4802.10.10.00 4802.10.20.00	-Hand-made paper and paperboard ---Not converted . . . . . (1) ---Converted . . . . . (1)	kg kg	1% 10%	1% 11.3%	35% 35%	Free 7.5%*
4802.20.00.00	-Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard . . . . .	tonne	6.5%	6.5%	25%	4%*
4802.30.00.00	-Carbonising base paper . . . . .	tonne	Free	6.5%	25%	Free
4802.40.00.00	-Wallpaper base . . . . .	tonne	Free	Free	35%	Free
4802.51	-Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres					
4802.51.11.00	--Weighing less than 40 g/m <sup>2</sup> ---Not converted . . . . . (1)					*
4802.51.19.00 4802.51.20.00	---Tissue paper, for use in the manufacture of duplicating machine stencils . . . . . ---Other . . . . .	tonne tonne kg	1% 6.5% 8%	1% 6.5% 8%	25% 25% 25%	Free 4% 5%*
4802.52	--Converted . . . . . (1)					
4802.52.10. 10 90	--Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> ---Not converted . . . . . (1) ---Printing . . . . . ---Other . . . . .	tonne tonne kg	6.5%	6.5%	25%	4%*
4802.52.20. 10 90	--Converted . . . . . (1) ---Printing . . . . . ---Other . . . . .	tonne tonne kg	8% 8% 8%	8% 8% 8%	25% 25% 25%	5%*
4802.53 4802.53.10. 10 90	--Weighing more than 150 g/m <sup>2</sup> ---Not converted . . . . . (1) ---Punch (tabulating) card stock . . . . .	tonne tonne kg	6.5%	6.5%	25%	4%*
4802.53.20.00	--Other . . . . . ---Converted . . . . . (1)	tonne tonne kg	8% 8% 8%	8% 8% 8%	25% 25% 25%	5%*
4802.60	Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical process					
4802.60.11.00	--Not converted . . . . . (1)					*
4802.60.18. 10 90	--Printing paper, containing 50 % or more by weight of fibre obtained by a mechanical process . . . . . ---Other paper . . . . . ---Printing paper . . . . .	tonne tonne tonne	Free 6.5%	Free 6.5%	25% 25%	Free 4%*
4802.60.19.00 4802.60.20.00	--Other . . . . . ---Paperboard . . . . . ---Converted . . . . . (1)	tonne tonne kg	8% 8% 8%	8% 8% 8%	25% 25% 25%	5%*

(1) See Canadian Legal Note 1.

TABLE 48.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

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Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
48.03	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.					
4803.00.10.	--In rolls, not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed . . . . .		6.5%	6.5%	25%	4%
10	-----Sanitary napkin wadding stock . . . . .	tonne				*
20	-----Toilet or facial tissue stock . . . . .	tonne				*
90	-----Other . . . . .	tonne				*
4803.00.90.	--Other, in rolls; in rectangular (including square) sheets . . . . .		9.2%	9.2%	25%	6%
10	-----Toilet or facial tissue stock . . . . .	tonne				*
90	-----Other . . . . .	tonne				*
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No. 48.02 or 48.03.					
4804.11.00.00	--Kraftliner					
4804.19.00.00	--Unbleached . . . . .	tonne	6.5% 6.5%	6.5% 6.5%	25% 25%	4% 4%
4804.21	--Other . . . . .	tonne				
4804.21.11.00	--Sack kraft paper					
4804.21.12.00	--Unbleached					
4804.21.20.00	--Not converted (1)					
4804.29.00.00	--In rolls . . . . .	tonne	Free	Free	35%	Free
	--In sheets . . . . .	tonne	9.2%	9.2%	35%	6%
	--Converted . . . . . (1)	tonne	9.2%	9.2%	35%	6%
	--Other than unbleached . . . . .	tonne	9.2%	9.2%	35%	6%
4804.31	--Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less					
4804.31.10.	--Unbleached					
10	--Electric cable insulating paper; capacitor or condenser tissue paper . . .	tonne	2.5%	2.5%	25%	1.5%
20	--Capacitor or condenser tissue paper . . .	tonne				
4804.31.81.00	--Other, not converted (1)					
4804.31.82.00	--Wrapping paper, in rolls . . . . .	tonne	Free	Free	35%	Free
4804.31.89.00	--Wrapping paper, in sheets . . . . .	kg	9.2%	9.2%	35%	6%
4804.31.90.00	--Other . . . . .	tonne	6.5%	6.5%	25%	4%
4804.39	--Other, converted . . . . . (1)	tonne	9.2%	9.2%	25%	6%
	--Other than unbleached					
4804.39.11.00	--Not converted (1)					
4804.39.19.00	--Wrapping paper and paperboard . . . . .	kg	9.2%	9.2%	35%	6%
4804.39.20.00	--Other . . . . .	tonne	6.5%	6.5%	25%	4%
	--Converted . . . . . (1)	kg	9.2%	9.2%	35%	6%
	--Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>					
4804.41	--Unbleached					
	--Not converted (1)					
4804.41.11.00	--Wrapping paper, in rolls . . . . .	tonne	Free	Free	35%	Free

(1) See Canadian Legal Note I.

TABLE 48.2 (CONT.)

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## CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 48-7

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
4804.41.17.00	----Paperboard, in rolls, of a thickness of 0.2 mm or more, for use in wrapping rolls of paper . . . . .	tonne	Free 4%	Free 4%	10% 25%	Free 2.5%
4804.41.18.	----Other paper . . . . .	tonne				*
10	-----Impregnating paper for laminates . . . . .	tonne				*
90	-----Other . . . . .	tonne				*
4804.41.19.00	----Other paperboard . . . . .	tonne	9.2%	9.2%	25%	6%
4804.41.20.00	----Converted . . . . . (1)	tonne	9.2%	9.2%	35%	6%
4804.42	--Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process					*
	--Not converted (1)					*
4804.42.11.00	---Solid bleached boxboard . . . . .	tonne	6.5%	6.5%	25%	4%
4804.42.12.00	---Wrapping paper; other paperboard . . . . .	tonne	9.2%	9.2%	35%	6%
4804.42.19.00	---Other paper . . . . .	tonne	6.5%	6.5%	25%	4%
4804.42.20.00	---Converted . . . . . (1)	tonne	9.2%	9.2%	35%	6%
4804.49	--Other, bleached					*
	--Not converted (1)					*
4804.49.11.	---Wrapping paper; paperboard . . . . .		9.2%	9.2%	35%	6%
10	-----Wrapping paper . . . . .	tonne				*
20	-----Paperboard . . . . .	tonne				*
4804.49.19.00	---Other paper . . . . .	tonne	6.5%	6.5%	25%	4%
4804.49.20.00	---Converted . . . . . (1)	tonne	9.2%	9.2%	35%	6%
	-Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more					
4804.51	--Unbleached					
4804.51.10.00	--Electrical insulating pressboard, of a thickness of not less than 1 mm . . . . .	tonne	Free 9.2%	3% 9.2%	35% 25%	Free 6%
4804.51.90.00	--Other, unbleached . . . . .	tonne				*
4804.52	--Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process					*
4804.52.10.00	--Beer mat or coaster board . . . . .	tonne	Free	Free	35%	Free
4804.52.90.00	--Other . . . . .	tonne	9.2%	9.2%	25%	6%
4804.59.00.00	--Other, bleached . . . . .	tonne	9.2%	9.2%	25%	6%
48.05	Other uncoated paper and paperboard, in rolls or sheets.					
4805.10.00.00	-Semi-chemical fluting paper (corrugating medium) . . . . .	tonne	4%	4%	25%	2.5%
	-Multi-ply paper and paperboard					*
4805.21.00.00	--Each layer bleached . . . . .	tonne	9.2%	9.2%	25%	6%
4805.22.00.00	--With only one outer layer bleached . . . . .	tonne	9.2%	9.2%	25%	6%
4805.23.00.00	--Having three or more layers, of which only the two outer layers are bleached . . . . .	tonne	9.2%	9.2%	25%	6%
4805.29	--Other					*
4805.29.10.00	--Paperboard, in rolls, of a thickness of 0.2 mm or more, for use in wrapping rolls of paper . . . . .	tonne	Free	Free	10%	Free
4805.29.90.00	--Other multi-ply paper and paperboard . . .	tonne	9.2%	9.2%	25%	6%
4805.30	-Sulphite wrapping paper					*
4805.30.10.00	--In rolls, not converted . . . . . (1)	tonne	Free 9.2%	Free 9.2%	35% 35%	Free 6%
4805.30.90.00	--Other . . . . .	tonne				*
4805.40	-Filter paper and paperboard					*
4805.40.10.00	--Heat sealable paper for use in the manufacture of tea bags . . . . .	tonne	2%	2%	25%	Free

(1) See Canadian Legal Note 1.

TABLE 48.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 48-8

Code or Number	Description of Goods	Unit of Meas.	Tariffs			*
			BP	MFN	Gen	
4805.40.21.00	---Not converted (1)	tonne	6.5%	6.5%	25%	4%
4805.40.22.00	---Paper . . . . .	tonne	9.2%	9.2%	25%	6%
4805.40.30.00	---Converted . . . . .	tonne	9.2%	9.2%	25%	6%
4805.50	-Felt paper and paperboard					*
4805.50.10.00	---Roofing felt, single ply, not impregnated, nor coated, nor covered, in rolls containing not less than 46.5 m <sup>2</sup> , imported by manufacturers of asphalt roofing, shingles or siding, for use only in the manufacture of such materials in their own factories . . . . .	tonne	Free	Free	25%	Free
4805.50.90.00	---Other felt paper and paperboard . . . . .	tonne	9.2%	9.2%	35%	Free
4805.60	-Other paper and paperboard, weighing 150 g/m <sup>2</sup> or less					*
4805.60.11.00	---Wrapping paper					*
4805.60.19.00	---Unbleached, in rolls, not converted (1)	tonne	Free	Free	35%	Free
4805.60.20.	---Other . . . . .	tonne	9.2%	9.2%	35%	6%
10	---Electric cable insulating paper; capacitor or condenser tissue paper . . .		2.5%	2.5%	25%	1.5%
20	---Electric cable insulating paper . . .	tonne				*
4805.60.30.00	---Corrugating medium . . . . .	tonne	4%	4%	25%	2.5%
4805.60.80.00	---Other, not converted . . . . . (1)	tonne	6.5%	6.5%	25%	4%
4805.60.90.00	---Other, converted . . . . . (1)	tonne	9.2%	9.2%	25%	6%
4805.70	-Other paper and paperboard, weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>					*
4805.70.11.00	---Wrapping paper					*
4805.70.19.00	---Unbleached, in rolls, not converted (1)	tonne	Free	Free	35%	Free
4805.70.20.00	---Other . . . . .	tonne	9.2%	9.2%	35%	6%
4805.70.30.00	---Shoeboard . . . . .	tonne	Free	Free	35%	Free
4805.70.81.00	---Electrical insulating pressboard, of a thickness of not less than 1 mm . . . . .	tonne	Free	3%	35%	Free
4805.70.88.00	---Other, not converted . . . . . (1)	tonne	6.5%	6.5%	25%	4%
4805.70.89.00	---Paperboard, in rolls, of a thickness of 0.2 mm or more, for use in wrapping rolls of paper . . . . .	tonne	Free	Free	10%	Free
4805.70.90.00	---Other paperboard . . . . .	tonne	9.2%	9.2%	25%	6%
4805.80	---Other, converted . . . . . (1)	tonne	9.2%	9.2%	25%	6%
4805.80.10.00	-Other paper and paperboard, weighing 225 g/m <sup>2</sup> or more					*
4805.80.20.00	---Shoeboard . . . . .	tonne	Free	Free	35%	Free
4805.80.81.00	---Electric insulating pressboard, of a thickness of not less than 1 mm . . . . .	tonne	Free	3%	35%	Free
4805.80.82.00	---Other, not converted . . . . . (1)	tonne	Free	Free	35%	Free
4805.80.88.00	---Wrapping paper, unbleached, in rolls . .	tonne	9.2%	9.2%	35%	6%
4805.80.89.00	---Other wrapping paper . . . . .	tonne	6.5%	6.5%	35%	Free
4805.80.90.00	---Other paper . . . . .	tonne	6.5%	6.5%	25%	6%
	---Paperboard . . . . .	tonne	9.2%	9.2%	25%	6%
	---Other, converted . . . . . (1)	tonne	9.2%	9.2%	25%	6%

(1) See Canadian Legal Note I.

TABLE 48.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 48-9

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.					
4806.10.00.00	-Vegetable parchment . . . . .	tonne	9.2%	9.2%	35%	6%
4806.20.00.00	-Greaseproof papers . . . . .	tonne	9.2%	9.2%	35%	6%
4806.30	-Tracing papers					
4806.30.10.00	--Not converted . . . . .	(1) tonne	6.5%	6.5%	25%	4%
4806.30.20.00	--Converted . . . . .	kg	9.2%	9.2%	25%	6%
4806.40.00.00	-Glassine and other glazed transparent or translucent papers . . . . .	kg	9.2%	9.2%	35%	6%
48.07	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.					
4807.10	-Paper and paperboard, laminated internally with bitumen, tar or asphalt					
4807.10.10.00	--Wrapping paper . . . . .	tonne	9.2%	9.2%	35%	6%
4807.10.90.00	--Other, including building paper and paperboard . . . . .	tonne	9.2%	9.2%	35%	Free
4807.90	-Other composite paper and paperboard, not surface-coated or impregnated					
4807.91.00.00	--Straw paper and paperboard, whether or not covered with paper other than straw paper	tonne	9.2%	9.2%	35%	Free
4807.99.00.00	--Other . . . . .	tonne	9.2%	9.2%	35%	6%
48.08	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than that of heading No. 48.03 or 48.18.					
4808.10.00.00	-Corrugated paper and paperboard, whether or not perforated . . . . .	tonne	10.2%	10.2%	35%	6.5%
4808.20	-Sack kraft paper, creped or crinkled, whether or not embossed or perforated					
4808.20.10.00	--Unbleached, in rolls, not converted . (1)	tonne	Free	Free	35%	Free
4808.20.90.00	--Other . . . . .	tonne	10.2%	10.2%	35%	6.5%
4808.30	-Other kraft paper, creped or crinkled, whether or not embossed or perforated					
4808.30.10.00	--Wrapping paper, unbleached, in rolls, not converted . (1)	tonne	Free	Free	35%	Free
4808.30.90.00	--Other . . . . .	tonne	10.2%	10.2%	35%	6.5%
4808.90	-Other					
4808.90.10.00	--Wrapping paper, unbleached, in rolls, not converted . . . . . (1)	tonne	Free	Free	35%	Free
4808.90.90.00	--Other . . . . .	tonne	10.2%	10.2%	35%	6.5%

(1) See Canadian Legal Note 1.

TABLE 48.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 48-10

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
48.09	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.					
4809.10.00.00	-Carbon or similar copying papers . . . . .	kg	9.2%	9.2%	25%	6%
4809.20	-Self-copy paper					
4809.20.10.00	--Not converted . . . . . (1)	tonne	6.5%	6.5%	25%	4%
4809.20.20.00	--Converted . . . . . (1)	kg	8%	8%	25%	5%
4809.90	-Other copying or transfer paper					
4809.90.10.00	--Stereotype dry mat paper (matrix paper); decalcomania paper, not printed . . . . .	tonne	Free	Free	Free	Free
4809.90.90.00	--Other . . . . .	kg	9.2%	9.2%	25%	6%
48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets.					
4810.11	-Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres					
	--Weighing not more than 150 g/m <sup>2</sup>					
	--Weighing more than 29 g/m <sup>2</sup>					
4810.11.11.00	--Photographic base paper, prepared for and to be coated with a silver haloid emulsion . . . . .	tonne	Free	Free	25%	Free
4810.11.18.	--Other, not converted . . . . . (1)		6.5%	6.5%	25%	4%
10	--Printing . . . . .	tonne				
90	--Other . . . . .	tonne				
4810.11.19.00	--Other, converted . . . . . (1)	kg	8%	8%	25%	5%
4810.11.20.00	--Weighing 29 g/m <sup>2</sup> or less . . . . .	tonne	9.2%	9.2%	25%	6%
4810.12	--Weighing more than 150 g/m <sup>2</sup>					
	--Paper . . . . .					
4810.12.11.00	--Not converted . . . . . (1)	tonne	6.5%	6.5%	25%	4%
4810.12.12.00	--Converted . . . . . (1)	kg	8%	8%	25%	5%
4810.12.20.00	--Paperboard . . . . .	tonne	9.2%	9.2%	25%	6%
4810.21	Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical process					
4810.21.10.00	--Light-weight coated paper					
4810.21.20.00	--Not converted . . . . . (1)	tonne	2.5%	2.5%	25%	1.5%
4810.29	--Converted . . . . . (1)	kg	8%	8%	25%	5%
4810.29.10.00	--Other					
	--Printing paper containing by weight 50 % or more of fibres obtained by a mechanical process, not converted . . . (1)	tonne	2.5%	2.5%	25%	1.5%

(1) See Canadian Legal Note I.

TABLE 48.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 48-11

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
4810.29.21. 10 90	--Other paper ----Not converted . . . . . (1)	tonne	6.5%	6.5%	25%	4%
4810.29.22.00	--Printing . . . . .	tonne				*
4810.29.30.00	--Other . . . . .	kg	8%	8%	25%	5%
	--Converted . . . . . (1)	tonne	9.2%	9.2%	25%	6%
	--Paperboard . . . . .	tonne				
4810.31	-Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes --Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m <sup>2</sup> or less	tonne				*
4810.31.10.00	--Solid bleached boxboard, not converted . . . . . (1)	tonne	6.5%	6.5%	25%	4%
4810.31.90.00	--Other . . . . .	tonne	9.2%	9.2%	35%	6%
4810.32	--Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m <sup>2</sup>	tonne				
4810.32.10.00	--Solid bleached boxboard, not converted . . . . . (1)	tonne	6.5%	6.5%	25%	4%
4810.32.90.00	--Other . . . . .	tonne	9.2%	9.2%	25%	6%
4810.39.00.00	--Other . . . . .	tonne	9.2%	9.2%	25%	6%
4810.91.00.00	-Other paper and paperboard --Multi-ply . . . . .	tonne	9.2%	9.2%	25%	6%
4810.99.00.00	--Other . . . . .	tonne	9.2%	9.2%	25%	6%
48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of heading No. 48.03, 48.09, 48.10 or 48.18.	tonne				
4811.10.00.00	-Tarred, bituminised or asphalted paper and paperboard . . . . .	tonne	8.3%	8.3%	35%	5.5%
4811.21.00. 10 90	--Gummed or adhesive paper and paperboard --Self-adhesive . . . . .	tonne	10.2%	10.2%	35%	6.5%
4811.29.00. 10 90	--Tape . . . . .	tonne				*
	--Other . . . . .	tonne	10.2%	10.2%	35%	6.5%
	--Tape . . . . .	tonne				*
	--Other . . . . .	tonne				*
4811.31.00. 10 20 30 90	-Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) --Bleached, weighing more than 150 g/m <sup>2</sup> . . . . .	tonne	9.2%	9.2%	25%	6%
	--Release . . . . .	tonne				*
	--Solid bleached . . . . .	tonne				*
	--Automotive . . . . .	tonne				*
	--Other . . . . .	tonne				*
4811.39.00. 10 90	--Bleached, weighing 150 g/m <sup>2</sup> or less; unbleached . . . . .	tonne	9.2%	9.2%	25%	6%
	--Release . . . . .	tonne				*
	--Other . . . . .	tonne				*

(1) See Canadian Legal Note 1.

TABLE 48.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 48-12

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
4811.40.00.	-Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol . . . . .		9.2%	9.2%	25%	6%
10	----Waxed wrapping paper . . . . .	tonne				
20	----Release . . . . .	tonne				
80	----Other waxed paper . . . . .	tonne				
90	----Other . . . . .	tonne				
4811.90.00.	-Other paper, paperboard, cellulose wadding and webs of cellulose fibres . . . . .		9.2%	9.2%	25%	6%
10	----Giftwrap . . . . .	kg				
20	----Latex-treated tape paper, not gummed nor cut . . . . .	kg				
90	----Other . . . . .	kg				
48.12						
4812.00.00.00	Filter block, slabs and plates, of paper pulp . . . . .	kg	10.2%	10.2%	35%	6.5%
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.					
4813.10.00.00	-In the form of booklets or tubes . . . . .	-	9.2%	9.2%	35%	6%
4813.20.00.	-In rolls of a width not exceeding 5 cm . . .		6.5%	6.5%	35%	4%
10	----Ungummed . . . . .	kg				
20	----Gummed . . . . .	kg				
4813.90.00.00	-Other . . . . .	kg	6.5%	6.5%	35%	4%
48.14	Wallpaper and similar wall coverings; window transparencies of paper.					
4814.10.00.00	-"Ingrain" paper . . . . .	kg	7.5%	7.5%	35%	Free
4814.20.00.00	-Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics . . . . .	kg	7.5%	7.5%	35%	Free
4814.30.00.00	-Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven . . . . .	kg	7.5%	7.5%	35%	Free
4814.90	-Other					
4814.90.10.00	---Window transparencies . . . . .	kg	10.2%	10.2%	35%	6.5%
4814.90.90.00	---Other . . . . .	kg	7.5%	7.5%	35%	Free
48.15						
4815.00.00.00	Floor coverings on a base of paper or of paperboard, whether or not cut to size . . .	m <sup>2</sup>	10.2%	10.2%	35%	6.5%

TABLE 48.2 (CONT.)

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## CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 48-13

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.					
4816.10.00.00	-Carbon or similar copying papers . . . . .	kg	9.2%	9.2%	35%	6%
4816.20.00.00	-Self-copy paper . . . . .	kg	8%	8%	25%	5%
4816.30.00.00	-Duplicator stencils . . . . .	-	Free	7.5%	35%	Free
4816.90.00.00	-Other . . . . .	-	9.2%	9.2%	25%	6%
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paper-board; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.					
4817.10.00.00	-Envelopes . . . . .	-	10.2%	10.2%	35%	6.5%
4817.20.00.00	-Letter cards, plain postcards and correspondence cards . . . . .	-	10.2%	10.2%	35%	6.5%
4817.30.00.00	-Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery . . . . .	-	10.2%	10.2%	35%	6.5%
48.18	Toilet paper, handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.					
4818.10.00.00	-Toilet paper . . . . .	kg	10.2%	10.2%	35%	6.5%
4818.20.00.	-Handkerchiefs, cleansing or facial tissues and towels . . . . .		10.2%	10.2%	35%	6.5%
10	-----Towels . . . . .	kg				
90	-----Other . . . . .	-				
4818.30.00.	-Tablecloths and serviettes . . . . .		10.2%	10.2%	35%	6.5%
10	-----Tablecloths . . . . .	kg				*
20	-----Serviettes . . . . .	kg				*
30	-----Tablecloth and serviette sets . . . . .	kg				*
4818.40	-Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles					
4818.40.10.00	---Sanitary towels . . . . .	-	10%	17.5%	35%	10%
4818.40.90.	---Sanitary tampons, napkins (diapers) and napkin (diaper) liners for babies and similar sanitary articles . . . . .		10.2%	10.2%	35%	6.5%
10	-----Napkins (diapers) . . . . .	-				*
90	-----Other . . . . .	-				

TABLE 48.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 48-14

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
4818.50.00.	-Articles of apparel and clothing accessories . . . . .		10.2%	10.2%	35%	6.5%
10	----Gowns, medical . . . . .	No.				
20	----Masks, medical . . . . .		-			
90	----Other . . . . .		-			
4818.90.00.00	-Other . . . . .	-	10.2%	10.2%	35%	6.5%
48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.					
4819.10.00.00	-Cartons, boxes and cases, of corrugated paper or paperboard . . . . .	-	Free	9.2%	35%	Free
4819.20.00.00	-Folding cartons, boxes and cases, of non-corrugated paper or paperboard . . . . .	-	Free	10.2%	35%	Free
4819.30.00.	-Sacks and bags, having a base of a width of 40 cm or more . . . . .		9.2%	9.2%	35%	Free
10	----Multiwall . . . . .	M				
90	----Other . . . . .	M				
4819.40.00.	-Other sacks and bags, including cones . . .		10.2%	10.2%	35%	Free
10	----Vacuum cleaner bags . . . . .	-				
20	----Cones . . . . .	-				
30	----Multiwall . . . . .	M				
40	----Grocers' . . . . .	M				
90	----Other . . . . .	M				
4819.50.00.	-Other packing containers, including record sleeves . . . . .		Free	10.2%	35%	Free
10	----Drums, cans and cannisters . . . . .	-				
90	----Other . . . . .	-				
4819.60.00.	-Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like . . . . .		10.2%	10.2%	35%	6.5%
10	----Box files . . . . .	-				
90	----Other . . . . .	-				
48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.					
4820.10.00.00	-Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles . . . . .	-	10.2%	10.2%	35%	6.5%
4820.20.00.00	-Exercise books . . . . .	-	12.5%	11.3%	22.5%	7.5%

TABLE 48.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 48-15

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
4820.30.00.	-Binders, folders and file covers . . . . .	-	10.2%	10.2%	35%	6.5%
10	----Binders . . . . .	-				
90	----Other . . . . .	-				
4820.40.00.00	-Manifold business forms and interleaved carbon sets . . . . .	-	11.3%	11.3%	22.5%	7.5%
4820.50	-Albums for samples or for collections					*
4820.50.10.00	---Stamp albums . . . . .	-	Free	6.8%	10%	Free
4820.50.90.00	---Other . . . . .	-	10.2%	10.2%	35%	6.5%
4820.90	-Other					*
4820.90.10.00	---Book covers . . . . .	-	Free	Free	10%	Free
4820.90.90.	---Other . . . . .	-	10.2%	10.2%	35%	6.5%
10	----Blotting-pads . . . . .	-				*
20	----Photo album covers . . . . .	-				*
90	----Other . . . . .	-				*
48.21	Paper or paperboard labels of all kinds, whether or not printed.					
4821.10.00.00	-Printed . . . . .	-	11.3%	11.3%	35%	Free
4821.90.00.00	-Other . . . . .	-	11.3%	11.3%	35%	Free
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).					
4822.10.00.00	-Of a kind used for winding textile yarn . .	-	Free	Free	Free	Free
4822.90.00.	-Other . . . . .		10.2%	10.2%	35%	6.5%
10	----For winding paper . . . . .	-				
90	----Other . . . . .	-				
48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.					
4823.11.00.	-Gummed or adhesive paper, in strips or rolls					
10	---Self-adhesive . . . . .	-	10.2%	10.2%	35%	6.5%
90	---Masking tape . . . . .	-				
4823.19.00.00	---Other . . . . .	-	10.2%	10.2%	35%	6.5%
4823.20	-Filter paper and paperboard					*
4823.20.10.00	---Heat sealable paper for use in the manufacture of tea bags . . . . .	-	Free	2%	25%	Free
4823.20.90.00	---Other . . . . .	-	10.2%	10.2%	35%	6.5%
4823.30.00.00	-Cards, not punched, for punch card machines, whether or not in strips . . . . .	-	10.2%	10.2%	35%	6.5%

TABLE 48.2 (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 48-16

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
4823.40	-Rolls, sheets and dials, printed for self-recording apparatus	-				
4823.40.10.00	---Electrocardiographic/electroencephalographic charts . . . . .	-	Free	Free	Free	Free
4823.40.90.00	---Other . . . . .	-	10.2%	10.2%	35%	6.5%
	-Other paper and paperboard, of a kind used for writing, printing or other graphic purposes					
4823.51.00.00	--Printed, embossed or perforated . . . . .	kg	9.2%	9.2%	25%	6%
4823.59.00.00	--Other . . . . .	kg	9.2%	9.2%	35%	Free
4823.60.00.	-Trays, dishes, plates, cups and the like, of paper or paperboard . . . . .					
10	10.2%	10.2%	35%	6.5%	*	
90	-----Cups . . . . .	-				
	-----Other . . . . .	-				
4823.70	-Moulded or pressed articles of paper pulp	-				
4823.70.10.00	---Trays for use in packaging apples . . . . .	-	Free	Free	35%	Free
4823.70.20.00	---Homogeneous felt-like material, predominantly composed, by weight, of wood pulp, in sheets or rolls, whether or not with a plastic net backing, for use as spring padding and insulating material in the manufacture of upholstered furniture, mattresses and box-springs . . . . .	-				
4823.70.90.	---Other . . . . .	-	Free	Free	25%	Free
10	10.2%	10.2%	35%	6.5%	*	
90	-----Egg cartons and trays . . . . .	-				
	-----Other . . . . .	-				
4823.90	-Other					
4823.90.10.00	---Macerated paper pads for use in the packaging of fresh fruit . . . . .	-	Free	Free	35%	Free
	---Other					
4823.90.91.00	---Artificial guts (sausage casings) . . . . .	-	10%	13.2%	35%	8.5%
4823.90.99.	---Other . . . . .	-	10.2%	10.2%	35%	6%
10	-----Pads, packing . . . . .	-				*
20	-----Photomounts . . . . .	-				*
30	-----Boot and shoe patterns . . . . .	-				*
40	-----Wrappers . . . . .	-				*
50	-----Printed patterns, dress makers' . . . . .	-				*
60	-----Gift wrap . . . . .	-				*
90	-----Other . . . . .	-				*

CHAPTER 48

APPENDIX



## Chapter 48

PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP,  
OF PAPER OR OF PAPERBOARD

## Notes.

1. This Chapter does not cover:
  - (a) Articles of Chapter 30;
  - (b) Stamping foils of heading No. 32.12;
  - (c) Perfumed papers or papers impregnated or coated with cosmetics of Chapter 33;
  - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent of heading No. 34.01, or with polishes, creams or similar preparations of heading No. 34.05;
  - (e) Sensitised paper or paperboard of heading Nos. 37.01 to 37.04;
  - (f) Paper-reinforced stratified plastic sheeting, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading No. 48.14 (Chapter 39);
  - (g) Articles of heading No. 42.02 (for example, travel goods);
  - (h) Articles of Chapter 46 (manufactures of plaiting material);
  - (ij) Paper yarn or textile articles of paper yarn of Section XI;
  - (k) Articles of Chapter 64 or Chapter 65;
  - (l) Abrasive paper or paperboard of heading No. 68.05 or paper-or paperboard-backed mica of heading No. 68.14 (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
  - (m) Metal foil backed with paper or paperboard of Section XV;
  - (n) Articles of heading No. 92.09; or
  - (o) Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).
2. Subject to the provisions of Note 6, heading Nos. 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading No. 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding and webs of cellulose fibres which have been otherwise processed, for example, by coating or impregnation.
3. In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 65% by weight of the total fibre content consists of wood fibres obtained by a mechanical process, unsized or very lightly sized, having a smoothness on each side not exceeding 200 seconds Bekk, weighing not less than 40g/m<sup>2</sup> and not more than 57g/m<sup>2</sup> and having an ash content by weight not exceeding 8%.
4. In addition to hand-made paper and paperboard, heading No. 48.02 covers only paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical process and satisfying any of the following criteria:
 

For paper or paperboard weighing not more than 150g/m<sup>2</sup>:

  - (a) containing 10% or more of fibres obtained by a mechanical process, and
    1. weighing not more than 80g/m<sup>2</sup>, or
    2. coloured throughout the mass; or
  - (b) containing over 8% ash, and
    1. weighing not more than 80g/m<sup>2</sup>, or
    2. coloured throughout the mass; or

- (c) containing over 3% ash and having a brightness of 60% or over (\*); or
- (d) containing more than 3% but not more than 8% ash, having a brightness under 60% (\*), and a burst index equal to or less than 2.5kPa/g/m<sup>2</sup>; or
- (e) containing 3% ash or less, having a brightness of 60% or more (\*) and a burst index equal to or less than 2.5kPa/g/m<sup>2</sup>.

For paper or paperboard weighing more than 150g/m<sup>2</sup>:

- (a) coloured throughout the mass; or
- (b) having a brightness of 60% or more (\*), and
  - 1. a caliper of 225 micrometres (microns) or less, or
  - 2. a caliper more than 225 micrometres (microns) but not more than 508 micrometres (microns) and ash content more than 3%; or
- (c) having a brightness of less than 60% (\*), a caliper of 254 micrometres (microns) or less and an ash content more than 8%.

Heading No. 48.02 does not, however, cover filter paper and paperboard (including tea-bag paper) or felt paper and paperboard.

5. In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
6. Paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the heading Nos. 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
7. Heading Nos. 48.01, 48.02, 48.04 to 48.08, 48.10 and 48.11 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
  - (a) in strips or rolls of a width exceeding 15cm; or
  - (b) in rectangular (including square) sheets with one side exceeding 36cm and the other side exceeding 15cm in unfolded state.

Except that hand-made paper and paperboard in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 6, in heading No. 48.02.
8. For the purpose of heading No. 48.14, the expression "wallpaper and similar wall coverings" applies only to:
  - (a) Paper in rolls, of a width of not less than 45cm and not more than 160cm, suitable for wall or ceiling decoration:
    - (i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (e.g., with textile flock), whether or not coated or covered with transparent protective plastics;
    - (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
    - (iii) Coated or covered on the face side with plastics, the plastic layer being grained, embossed, coloured, design-printed or otherwise decorated; or
    - (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven.
  - (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;

(\* ) Brightness is to be measured by the Elrepho, GE or any equivalent internationally recognized brightness testing method.

- (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings are to be classified in heading No. 48.15.

9. Heading No. 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
10. Heading No. 48.23 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
11. Except for the goods of heading No. 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, are to be classified in Chapter 49.

#### **Subheading Notes.**

1. For the purpose of subheading Nos. 4804.11 and 4804.19, "kraftliner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80% weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115g/m<sup>2</sup> and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight g/m <sup>2</sup>	Minimum Mullen bursting strength kPa
115	393
125	417
200	637
300	824
400	961

2. For the purpose of subheading Nos. 4804.21 and 4804.29, "sack kraft paper" means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60g/m<sup>2</sup> but not more than 115g/m<sup>2</sup> and meeting one of the following sets of specifications:

1. Having a Mullen burst index of not less than 38 and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.
2. Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

Weight g/m <sup>2</sup>	Minimum tear mN		Minimum tensile kN/m	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

3. For the purpose of subheading 4805.10, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 60 (Concora Medium Test with 60 minutes of conditioning) crush resistance exceeding 20kgf at 50% relative humidity, at 23°C.
4. For the purpose of subheading 4805.30 "sulphite wrapping paper" means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst ratio of not less than 15.
5. For the purpose of subheading 4810.21, "light-weight coated paper" means

paper, coated on both sides, of a total weight not exceeding 72g/m<sup>2</sup>, with a coating weight not exceeding 15g/m<sup>2</sup> per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

#### Supplementary Note

1. For the purpose of this Chapter "not cut to size or shape" means:

- (a) in the case of rolls of paper or paperboard, rolls that are the output of a paper-making machine and that have not been punched, perforated, scored, ruled, printed, folded, embossed, decorated or otherwise converted; and
- (b) in the case of sheets of paper or paperboard, rectangular sheets 43cm by 56cm or larger that have not been slit, punched, perforated, scored, ruled, printed, folded, embossed, decorated or otherwise converted.

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
48.01							
4801.00.00	00	Newsprint, in rolls or sheets.....	tonne	Free	Free	25%	Free
48.02		Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No. 48.01 or 48.03; hand-made paper and paperboard.					
4802.10.00	00	-Hand-made paper and paperboard.....	kg	5.7%	5.7%	35%	Free
4802.20.00	00	-Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard.....	tonne	6.5%	6.5%	25%	4%
4802.30.00	00	-Carbonising base paper.....	tonne	Free	6.5%	25%	Free
4802.40.00	00	-Wallpaper base.....	tonne	Free	Free	35%	Free
		-Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:					
4802.51		--Weighing less than 40g/m <sup>2</sup> :					
		---Not cut to size or shape:					
4802.51.11	00	----Tissue paper, for use in the manufacture of duplicating machine stencils.....	tonne	1%	1%	25%	Free
4802.51.19	00	----Other.....	tonne	6.5%	6.5%	25%	4%
4802.51.90	00	----Other.....	kg	8%	8%	25%	5%
4802.52		--Weighing 40g/m <sup>2</sup> or more but not more than 150g/m <sup>2</sup> :					
4802.52.10		---Not cut to size or shape.....					
	10	----Printing.....	tonne	6.5%	6.5%	25%	4%
	90	----Other.....	tonne				
4802.52.90		---Other.....					
	10	----Printing.....	kg	8%	8%	25%	5%
	90	----Other.....	kg				
4802.53		--Weighing more than 150g/m <sup>2</sup> :					
4802.53.10		---Not cut to size or shape.....					
	10	----Punch (tabulating) card stock.....	tonne	6.5%	6.5%	25%	4%
	90	----Other.....	tonne				
4802.53.90	00	---Other.....	kg	8%	8%	25%	5%
4802.60		-Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process					
4802.60.10	00	---Printing paper containing 50% or more by weight of fibre obtained by a mechanical process, not cut to size or shape.....	tonne	Free	Free	25%	Free
		---Other:					
4802.60.91		----Paper, not cut to size or shape.....	tonne	6.5%	6.5%	25%	4%
	10	----Printing.....	tonne				
	90	----Other.....	kg				
4802.60.99	00	---Other, including paperboard.....	kg	8%	8%	25%	5%

APPENDIX 1: (CONT.)

## CANADIAN TARIFF SCHEDULE

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
48.03							
4803.00		Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls of a width exceeding 36cm or in rectangular (including square) sheets with at least one side exceeding 36cm in unfolded state.					
4803.00.10		--Rolls, not creped, crinkled, embossed, perforated, surface-decorated, printed or otherwise converted.	tonne	6.5%	6.5%	25%	4%
	10	----Sanitary napkin wadding stock	tonne				
	20	----Tissue, toilet or facial	tonne				
	90	----Other	tonne				
4803.00.90		--Other	tonne	9.2%	9.2%	25%	6%
	10	----Tissue, toilet or facial	tonne				
	90	----Other	tonne				
48.04		Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No. 48.02 or 48.03.					
4804.11.00	00	--Kraft liner:	tonne	6.5%	6.5%	25%	4%
4804.19.00	00	--Unbleached	tonne	6.5%	6.5%	25%	4%
		--Other	tonne				
4804.21		--Sack kraft paper:	tonne				
4804.21.10	00	--Unbleached	tonne	Free	Free	35%	Free
4804.21.90	00	--Rolls, not cut to size or shape	tonne	9.2%	9.2%	35%	6%
4804.29.00	00	--Other	tonne	9.2%	9.2%	35%	6%
4804.31		--Other kraft paper and paperboard weighing 150g/m <sup>2</sup> or less:	tonne				
4804.31.11		--Unbleached	tonne				
	10	--Wrapping paper:	tonne				
	20	--Rolls, not cut to size or shape	tonne	Free	Free	35%	Free
	90	--Tissue	tonne				
4804.31.19	00	--Bag stock	tonne				
4804.31.20		--Other	tonne				
	10	--Electric cable insulating paper; capacitor and condenser tissue paper	kg	9.2%	9.2%	35%	6%
	20	--Tissue, cable or wire insulating	tonne	2.5%	2.5%	25%	1.5%
	90	--Tissue, capacitor or condenser	tonne				
4804.31.91		--Other:	tonne				
	10	--Not cut to size or shape	tonne	4%	4%	25%	4%
	90	--Tissue	tonne				
4804.31.99		--Other	tonne				
	10	--Other	tonne	9.2%	9.2%	25%	6%
	90	--Tissue	tonne				
4804.39		--Other	tonne				
4804.39.10	00	--Not cut to size or shape, but not to include wrapping paper or paperboard	tonne	6.5%	6.5%	25%	4%
		--Other:	tonne				
4804.39.91	00	--Solid bleached boxboard, not cut to size or shape	tonne	6.5%	6.5%	25%	4%
4804.39.99		--Other, including wrapping paper and paperboard, whether or not cut to size or shape	kg	9.2%	9.2%	35%	6%
	10	--Bag stock	kg				
	20	--Tissue	kg				
	90	--Other	kg				

CANADIAN TARIFF SCHEDULE  
Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
4804.41		-Other kraft paper and paperboard weighing more than 150g/m <sup>2</sup> but less than 225g/m <sup>2</sup> : --Unbleached					
4804.41.11	10	--Wrapping paper: ----Rolls, not cut to size or shape.....	tonne	Free	Free	35%	Free
	90	----Bag stock.....	tonne				
4804.41.19	00	----Other.....	kg	9.2%	9.2%	35%	6%
4804.41.91	10	--Other: ----Paper, not cut to size or shape.....	tonne	4%	4%	25%	4%
	90	----Impregnating for laminates.....	tonne				
4804.41.99	10	----Other, including paperboard, whether or not cut to size or shape.....	tonne	9.2%	9.2%	25%	6%
	90	----Mill wrapper.....	tonne				
4804.42		--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process					
4804.42.10	00	--Not cut to size or shape, but not to include wrapping paper or paperboard.	tonne	6.5%	6.5%	25%	4%
		--Other:					
4804.42.91	00	----Solid bleached boxboard, not cut to size or shape.....	tonne	6.5%	6.5%	25%	4%
4804.42.99		----Other, including wrapping paper and paperboard, whether or not cut to size or shape.....	tonne	9.2%	9.2%	35%	6%
4804.49	10	--Wrapping.....	tonne				
4804.49.10	90	--Other.....	tonne				
4804.49.90		--Not cut to size or shape, but not to include wrapping paper or paperboard.	tonne	6.5%	6.5%	25%	4%
		--Other, including wrapping paper and paperboard, whether or not cut to size or shape.....	tonne	9.2%	9.2%	35%	6%
4804.51	10	--Wrapping.....	tonne				
4804.51.10	90	--Other.....	tonne				
4804.51.90	00	-Other kraft paper and paperboard weighing 225g/m <sup>2</sup> or more: --Unbleached					
4804.51.90	00	--Electrical insulating pressboard, not less than 1mm in thickness.....	tonne	Free	3%	35%	Free
4804.51.90	00	--Other.....	tonne	9.2%	9.2%	25%	6%
4804.52.00	00	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process.....	tonne	9.2%	9.2%	25%	6%
4804.59.00	00	--Other.....	tonne	9.2%	9.2%	25%	6%
48.05		Other uncoated paper and paperboard, in rolls or sheets.					
4805.10.00	00	-Semi-chemical fluting paper (corrugating medium).....	tonne	4%	4%	25%	4%
4805.21.00	10	-Multi-ply paper and paperboard: --Each layer bleached.....	tonne	9.2%	9.2%	25%	6%
	90	----Liner, gypsum or plaster board.....	tonne				
4805.22.00	10	--Other.....	tonne	9.2%	9.2%	25%	6%
	90	----With only one outer layer bleached.....	tonne				
		----Liner, gypsum or plaster board.....	tonne				
		----Other.....	tonne				

## CANADIAN TARIFF SCHEDULE

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
4805.23.00		--Having three or more layers, of which only the two outer layers are bleached ----Liner, gypsum or plaster board.....	tonne	9.2%	9.2%	25%	6%
	10	----Other.....	tonne				
4805.29.00	90	--Other.....	tonne	9.2%	9.2%	25%	6%
	10	----Liner, gypsum or plaster board.....	tonne				
	20	----Mill wrapper.....	tonne				
	90	----Other.....	tonne				
4805.30.00	00	-Sulphite wrapping paper.....	tonne	9.2%	9.2%	35%	6%
4805.40		-Filter paper and paperboard					
4805.40.10	00	--Paper, not cut to size or shape.....	tonne	6.5%	6.5%	25%	4%
4805.40.90	00	--Other.....	tonne	9.2%	9.2%	25%	6%
4805.50.00	00	-Felt paper and paperboard.....	tonne	9.2%	9.2%	35%	Free
4805.60		-Other paper and paperboard, weighing 150g/m <sup>2</sup> or less					
		--Wrapping paper:					
4805.60.11	00	----Unbleached, in rolls, not cut to size or shape.....	tonne	Free	Free	35%	Free
4805.60.19	00	----Other.....	tonne	9.2%	9.2%	35%	6%
4805.60.20		--Electric cable insulating paper; capacitor and condenser tissue paper.					
	10	----Electric cable insulating.....	tonne	2.5%	2.5%	25%	1.5%
	20	----Tissue, capacitor or condenser.....	tonne				
4805.60.30	00	--Corrugating medium.....	tonne	4%	4%	25%	4%
		--Other:					
4805.60.91	00	--Heat sealable paper for use in the manufacture of tea bags.....	tonne	2%	2%	25%	Free
4805.60.92		--Other, not cut to size or shape.....	tonne	6.5%	6.5%	25%	4%
	10	----Impregnating, for laminates.....	tonne				
	20	----Tissue.....	tonne				
	30	----Abrasive backing, base stock.....	tonne				
	90	----Other.....	tonne				
4805.60.99	00	--Other.....	tonne	9.2%	9.2%	25%	6%
4805.70		-Other paper and paperboard, weighing more than 150g/m <sup>2</sup> but less than 225g/m <sup>2</sup>					
4805.70.10	00	--Wrapping paper.....	tonne	9.2%	9.2%	35%	6%
4805.70.20	00	--Shoeboard.....	tonne	Free	Free	35%	Free
4805.70.30	00	--Electrical insulating pressboard, not less than 1mm in thickness.....	tonne	Free	3%	35%	Free
		--Other:					
4805.70.91	00	--Paper, not cut to size or shape.....	tonne	6.5%	6.5%	25%	4%
4805.70.99	00	--Other, including paperboard, whether or not cut to size or shape.	tonne	9.2%	9.2%	25%	6%
4805.80		-Other paper and paperboard, weighing 225g/m <sup>2</sup> or more					
		--Wrapping paper:					
4805.80.11	00	----Unbleached, in rolls, not cut to size or shape.....	tonne	Free	Free	35%	Free
4805.80.19	00	----Other.....	tonne	9.2%	9.2%	35%	6%
4805.80.20	00	--Shoeboard.....	tonne	Free	Free	35%	Free
4805.80.30	00	--Electric insulating pressboard, not less than 1mm in thickness.....	tonne	Free	3%	35%	Free
		--Other:					
4805.80.91	00	--Paper, not cut to size or shape.....	tonne	6.5%	6.5%	35%	Free
4805.80.99	00	--Other, including paperboard, whether or not cut to size or shape.	tonne	9.2%	9.2%	25%	6%
48.06		Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.					
4806.10.00	00	-Vegetable parchment.....	tonne	9.2%	9.2%	35%	6%

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
4806.20.00	00	-Greaseproof papers.....	tonne	9.2%	9.2%	35%	6%
4806.30		-Tracing papers					
4806.30.10	00	--Not cut to size or shape.....	tonne	6.5% 9.2%	6.5% 9.2%	25% 25%	4% 6%
4806.30.90	00	--Other.....	kg				
4806.40.00	00	-Glassine and other glazed transparent or translucent papers.....	tonne	9.2%	9.2%	35%	6%
48.07		Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.					
4807.10		-Paper and paperboard, laminated internally with bitumen, tar or asphalt					
		--Wrapping paper:					
4807.10.11	00	----Unbleached, in rolls, not cut to size or shape.....	tonne	Free 9.2%	Free 9.2%	35%	Free
4807.10.19	00	----Other.....	tonne			35%	6%
		--Other, including building paper and paperboard:					
4807.10.91	00	----Paper, not cut to size or shape.....	tonne	6.5% 9.2%	6.5% 9.2%	35%	Free
4807.10.99	00	----Other, including paperboard.....	tonne			35%	Free
		-Other:					
4807.91.00	00	--Straw paper and paperboard, whether or not covered with paper other than straw paper.....	tonne	9.2%	9.2%	35%	Free
4807.99		--Other					
4807.99.10	00	--Not cut to size or shape.....	tonne	6.5% 9.2%	6.5% 9.2%	35%	4%
4807.99.90	00	--Other.....	tonne			35%	6%
48.08		Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than that of heading No. 48.03 or 48.18.					
4808.10.00	00	-Corrugated paper and paperboard, whether or not perforated.....	tonne	10.2%	10.2%	35%	6.5%
4808.20		-Sack kraft paper, creped or crinkled, whether or not embossed or perforated					
4808.20.10	00	--Unbleached, in rolls, not cut to size or shape.....	tonne	Free 10.2%	Free 10.2%	35%	Free
4808.20.90	00	--Other.....	tonne			35%	6.5%
4808.30		-Other kraft paper, creped or crinkled, whether or not embossed or perforated					
4808.30.10	00	--Wrapping, unbleached, in rolls, not cut to size or shape.....	tonne	Free 10.2%	Free 10.2%	35%	Free
4808.30.90	00	--Other.....	tonne			35%	6.5%
4808.90		-Other					
4808.90.10	00	--Wrapping, unbleached, in rolls, not cut to size or shape.....	tonne	Free 10.2%	Free 10.2%	35%	Free
4808.90.90	00	--Other.....	tonne			35%	6.5%

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
48.09		Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls of a width exceeding 36cm or in rectangular (including square) sheets with at least one side exceeding 36cm cm in unfolded state.					
4809.10.00	00	-Carbon or similar copying papers.....	kg	9.2%	9.2%	25%	6%
4809.20		-Self-copy paper					
4809.20.10	00	---Not cut to size or shape.....	tonne kg	6.5% 8%	6.5% 8%	25% 25%	4% 5%
4809.20.90	00	---Other.....					
4809.90		-Other					
4809.90.10	00	--Stereotype dry mat paper (matrix paper); decalcomania paper, not printed.....	tonne kg	Free 9.2%	Free 9.2%	Free 25%	Free 6%
4809.90.90	00	---Other.....					
48.10		Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets.					
		-Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:					
4810.11		--Weighing not more than 150g/m <sup>2</sup>					
		---Weighing more than 29g/m <sup>2</sup> :					
4810.11.11	00	----Photographic base paper, prepared for and to be coated with a silver haloid emulsion, for use in the manufacture of photographic paper.....	tonne	Free 6.5%	Free 6.5%	25%	Free
4810.11.12		----Other, not cut to size or shape.....	tonne	Free 6.5%	Free 6.5%	25%	4%
10		-----Printing.....	tonne				
90		-----Other.....	tonne				
4810.11.19	00	----Other.....	kg	8%	8%	25%	5%
4810.11.20	00	----Weighing 29g/m <sup>2</sup> or less.....	tonne	9.2%	9.2%	25%	6%
4810.12		----Weighing more than 150g/m <sup>2</sup>					
4810.12.11	00	----Paper:					
		-----Not cut to size or shape.....	tonne	6.5%	6.5%	25%	4%
4810.12.19	00	-----Other.....	kg	8%	8%	25%	5%
4810.12.20	00	----Paperboard.....	tonne	9.2%	9.2%	25%	6%
		-Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process:					
4810.21		--Light-weight coated paper					
4810.21.10	00	---Not cut to size or shape.....	tonne kg	2.5% 8%	2.5% 8%	25%	1.5% 5%
4810.21.90	00	---Other.....					
4810.29		--Other					
4810.29.10	00	---Printing paper, containing 50% or more by weight of fibre obtained by a mechanical process, not cut to size or shape.....	tonne	2.5%	2.5%	25%	1.5%
		---Other paper:					

## CANADIAN TARIFF SCHEDULE

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
4810.29.21		----Not cut to size or shape.....		6.5%	6.5%	25%	4%
10		-----Printing.....	tonne				
90		-----Other.....	tonne				
4810.29.29	00	----Other.....	kg	8%	8%	25%	5%
4810.29.30	00	---Paperboard.....	tonne	9.2%	9.2%	25%	6%
		-Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:					
4810.31		--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150g/m <sup>2</sup> or less					
4810.31.10	00	---Solid bleached boxboard, not cut to size or shape.....	tonne	6.5%	6.5%	25%	4%
4810.31.90	00	---Other.....	tonne	9.2%	9.2%	35%	6%
4810.32		--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150g/m <sup>2</sup>					
4810.32.10	00	---Solid bleached boxboard, not cut to size or shape.....	tonne	6.5%	6.5%	25%	4%
4810.32.90	00	---Other.....	tonne	9.2%	9.2%	25%	6%
4810.39.00	00	---Other.....	tonne	9.2%	9.2%	25%	6%
		-Other paper and paperboard:					
4810.91.00	00	---Multi-ply.....	tonne	9.2%	9.2%	25%	6%
4810.99.00	00	---Other.....	tonne	9.2%	9.2%	25%	6%
48.11		Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of heading No. 48.03, 48.09, 48.10 or 48.18.					
4811.10		-Tarred, bituminised or asphalted paper and paperboard					
4811.10.10	00	---Building paper and paperboard, not cut to size or shape.....	tonne	6.5%	6.5%	35%	Free
4811.10.90	00	---Other.....	tonne	9.2%	9.2%	35%	Free
		-Gummed or adhesive paper and paperboard:					
4811.21.00		--Self-adhesive.....					
10		-----Tape paper.....	tonne	10.2%	10.2%	35%	6.5%
90		-----Other.....	tonne				
4811.29.00		--Other.....					
10		-----Tape paper.....	tonne	10.2%	10.2%	35%	6.5%
90		-----Other.....	tonne				
		-Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):					
4811.31.00		--Bleached, weighing more than 150g/m <sup>2</sup> .....		9.2%	9.2%	25%	6%
		-----Paper:					
11		-----Release.....	tonne				
19		-----Other.....	tonne				
		-----Paperboard:					
21		-----Solid bleached.....	tonne				
22		-----Automotive.....	tonne				
29		-----Other.....	tonne				
4811.39.00		--Other.....					
10		-----Release.....	tonne				
90		-----Other.....	tonne				

## CANADIAN TARIFF SCHEDULE

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
4811.40.00		-Paper and paperboard, coated or impregnated with wax, paraffin wax, stearin, oil or glycerol.....					
	10	-----Wrappers, waxed.....	tonne	9.2%	9.2%	25%	6%
	20	-----Waxed and laminated.....	tonne				
	30	-----Release.....	tonne				
	90	-----Other.....	tonne				
4811.90.00		-Other paper, paperboard, cellulose wadding and webs of soft cellulose fibres.....					
	10	-----Giftwrap.....	kg	9.2%	9.2%	25%	6%
	20	-----Latex-treated tape paper, not gummed, not cut.....	kg				
	30	-----For laminates.....	kg				
		-----Other:					
	91	-----Abrasive backing, base stock.....	kg				
	99	-----Other.....	kg				
48.12							
4812.00.00	00	Filter blocks, slabs and plates, of paper pulp.....	kg	10.2%	10.2%	35%	6.5%
48.13		Cigarette paper, whether or not cut to size or in the form of booklets or tubes.					
4813.10.00	00	-In the form of booklets or tubes.....	-	9.2%	9.2%	35%	6%
4813.20.00		-In rolls of a width not exceeding 5cm..					
	10	-----Ungummed.....	kg	6.5%	6.5%	35%	4%
	20	-----Gummed.....	kg				
4813.90.00	00	-Other.....	kg	6.5%	6.5%	35%	4%
48.14		Wallpaper and similar wall coverings; window transparencies of paper.					
4814.10.00	00	"Ingrain" paper.....	kg	7.5%	7.5%	35%	Free
4814.20.00	00	-Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics..	kg	7.5%	7.5%	35%	Free
4814.30.00	00	-Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven.....	kg	7.5%	7.5%	35%	Free
4814.90		-Other					
4814.90.10	00	---Window transparencies.....	kg	10.2%	10.2%	35%	6.5%
4814.90.90	00	---Other.....	kg	7.5%	7.5%	35%	Free
48.15							
4815.00.00	00	Floor coverings on a base of paper or of paperboard, whether or not cut to size.....	m <sup>2</sup>	10.2%	10.2%	35%	6.5%

## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
48.16		Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.					
4816.10.00	00	-Carbon or similar copying papers.....	kg	9.2%	9.2%	35%	6%
4816.20.00	00	-Self-copy paper.....	kg	8%	8%	25%	5%
4816.30.00	00	-Duplicator stencils.....	-	Free	7.5%	35%	Free
4816.90.00	00	-Other.....	-	9.2%	9.2%	25%	6%
48.17		Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.					
4817.10.00	00	-Envelopes.....	-	10.2%	10.2%	35%	6.5%
4817.20.00	00	-Letter cards, plain postcards and correspondence cards.....	-	10.2%	10.2%	35%	6.5%
4817.30.00	00	-Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.....	-	10.2%	10.2%	35%	6.5%
48.18		Toilet paper, handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.					
4818.10.00	00	-Toilet paper.....	kg	10.2%	10.2%	35%	6.5%
4818.20.00		-Handkerchiefs, cleansing or facial tissues and towels.....		10.2%	10.2%	35%	6.5%
10		----Towels.....	kg				
90		----Other.....	-				
4818.30.00		-Tablecloths and serviettes.....		10.2%	10.2%	35%	6.5%
10		----Tablecloths, tablemats and tablecovers.....	kg				
20		----Serviettes.....	kg				
4818.40		-Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles					
4818.40.10	00	--Sanitary napkins.....	-	10%	17.5%	35%	10%
4818.40.90		--Other, including disposable diapers (napkins).....		10.2%	10.2%	35%	6.5%
10		----Napkins (diapers).....	-				
90		----Other.....	-				
4818.50.00		-Articles of apparel and clothing accessories.....		10.2%	10.2%	35%	6.5%
10		----Gowns, medical.....	No				
20		----Masks, medical.....	-				
90		----Other.....	-				
4818.90.00	00	-Other.....	-	10.2%	10.2%	35%	6.5%

## APPENDIX 1: (CONT.)

## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
48.19		Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.					
4819.10.00	00	-Cartons, boxes and cases, of corrugated paper or paperboard.....	-	Free	9.2%	35%	Free
4819.20.00	00	-Folding cartons, boxes and cases, of non-corrugated paper or paperboard.....	-	Free	10.2%	35%	Free
4819.30.00		-Sacks and bags, having a base of a width of 40cm or more.....		9.2%	9.2%	35%	Free
	10	-----Multiwall.....	M				
	90	-----Other.....	M				
4819.40.00		-Other sacks and bags, including cones.....		10.2%	10.2%	35%	Free
	10	-----Vacuum cleaner bags.....	-				
	20	-----Cones.....	-				
	30	-----Multiwall.....	M				
	40	-----Grocers'.....	M				
	90	-----Other.....	M				
4819.50.00		-Other packing containers, including record sleeves.....		Free	10.2%	35%	Free
	10	-----Drums, cans and cannisters.....	-				
	90	-----Other.....	-				
4819.60.00		-Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like.....		10.2%	10.2%	35%	6.5%
	10	-----Box files.....	-				
	90	-----Other.....	-				
48.20		Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.					
4820.10.00	00	-Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles.....	-	10.2%	10.2%	35%	6.5%
4820.20.00	00	-Exercise books.....	-	12.5%	11.3%	22.5%	7.5%
4820.30.00		-Binders, folders and file covers.....		10.2%	10.2%	35%	6.5%
	10	-----Binders.....	-				
	90	-----Other.....	-				
4820.40.00	00	-Manifold business forms and interleaved carbon sets.....	-	11.3%	11.3%	22.5%	7.5%
4820.50.00		-Albums for samples or for collections.....		10.2%	10.2%	35%	6.5%
	10	-----Stamp albums.....	-				
	90	-----Other.....	-				

## CANADIAN TARIFF SCHEDULE

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
4820.90.00		-Other.....		10.2%	10.2%	35%	6.5%
	10	----Blotting-pads.....	-				
	20	----Photo album covers.....	-				
	90	----Other.....	-				
48.21		Paper or paperboard labels of all kinds, whether or not printed.					
4821.10.00	00	-Printed.....	-	11.3%	11.3%	35%	Free
4821.90.00	00	-Other.....	-	11.3%	11.3%	35%	Free
48.22		Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).					
4822.10.00	00	-Of a kind used for winding textile yarn	-	Free	Free	Free	Free
4822.90.00		-Other.....		10.2%	10.2%	35%	6.5%
	10	----For winding paper.....	-				
	90	----Other.....	-				
48.23		Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.					
		-Gummed or adhesive paper, in strips or rolls:					
4823.11.00		--Self-adhesive.....		10.2%	10.2%	35%	6.5%
	10	----Masking tape.....	-				
	90	----Other.....	-				
4823.19.00	00	--Other.....	-	10.2%	10.2%	35%	6.5%
4823.20.00	00	-Filter paper and paperboard.....	-	10.2%	10.2%	35%	6.5%
4823.30.00	00	-Cards, not punched, for punch card machines, whether or not in strips.....	-	10.2%	10.2%	35%	6.5%
4823.40		-Rolls, sheets and dials, printed for self-recording apparatus					
4823.40.10	00	--Electrocardiographic/electro-encephalographic charts.....	-	Free	Free	Free	Free
4823.40.90	00	--Other.....	-	10.2%	10.2%	35%	6.5%
		-Other paper and paperboard, of a kind used for writing, printing or other graphic purposes:					
4823.51.00	00	--Printed, embossed or perforated.....	kg	8%	8%	25%	5%
4823.59.00	00	--Other.....	kg	9.2%	9.2%	35%	Free
4823.60.00		-Trays, dishes, plates, cups and the like, of paper or paperboard.....		10.2%	10.2%	35%	6.5%
	10	----Cups.....	-				
	90	----Other.....	-				
4823.70		-Moulded or pressed articles of paper pulp					
4823.70.10	00	--Trays for use in packaging apples.....	-	Free	Free	35%	Free
4823.70.90		--Other.....	-	10.2%	10.2%	35%	6.5%
	10	----Egg cartons and trays.....	-				
	90	----Other.....	-				
4823.90		-Other					

APPENDIX 1: (CONCL)

## CANADIAN TARIFF SCHEDULE

## Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
4823.90.10	00	---Macerated paper pads for use in the packaging of fresh fruit.....	-	Free	Free	35%	
4823.90.90		---Other.....	-	10.2%	10.2%	35%	6%
	10	-----Pads, packing.....	-				
	20	-----Photomounts.....	-				
	30	-----Boot and shoe patterns.....	-				
	40	-----Wrappers.....	-				
	50	-----Printed patterns, dress makers.....	-				
	60	-----Gift wrap.....	-				
	90	-----Other.....	-				

CHAPTER 49Printed Books, Newspapers, Pictures and Other Products of the  
Printing Industry; Manuscripts, Typescripts and PlansA. Introduction

Proposed Chapter 49 incorporates, in whole or in part, 53 items of the Customs Tariff as listed below:

- \*16900-1 Books, viz.: Novels or works of fiction, or literature ...
- \*17000-1 Books, periodicals and pamphlets ... printed, bound, unbound ...
- \*17100-1 Books ... or parts thereof, n.o.p., not to include ... copy books ...
- \*17200-1 Books, pamphlets and charts ... by any government abroad ...
- \*17205-1 Tourist literature issued by national or state governments ...
- \*17210-1 Printed books and pamphlets ... promotion of religion ...
- \*17305-1 Books ... in the curriculum of any ... school in Canada ...
- \*17310-1 Printed books ... and sheets for use in aptitude ... tests ...
- 17315-1 All books ... for bona fide libraries, and being the property of ...
- \*17320-1 Single copies of books when sent to a reviewer of books ...
- \*17325-1 Directories for free reference libraries
- \*17330-1 Books received from free lending libraries abroad ...
- \*17800-1 Advertising and printed matter ...for business ... purposes, n.o.p.
- \*17800-2 On goods specified ... 17800-1 ... forwarded to Canada ...
- \*17800-3 Goods ... in 17800-1 ... not relating to Canadian products or service
- \*17800-4 Bona fide trade catalogues and price lists not... to advertise...
- \*17800-5 Advertising and printed matter...in individual packages ...
- \*17800-6 Publications to encourage enrollment in educational institutions ...
- 17900-1 Labels for cigar boxes, fruits, vegetables, meats, fish ...
- \*18000-1 Photographs, chromos ... paintings,drawings ... and similar works ...
- \*18005-1 Photographs, negatives ... film, for use only as news illustrations
- \*18010-1 Decalcomania transfers of all kinds, n.o.p.
- \*18015-1 Decalcomania ... in the manufacture of vitreous enamelled products ...
- \*18020-1 Photographs ... and other art work and illustrations of all kinds ...
- \*18025-1 Plans and drawings ... except reproductions of Canadian originals ...
- 18030-1 Plans and drawings ... maps and charts, n.o.p.
- \*18030-2 Geographical, hydrographical or astronomical maps and charts ...
- 18100-1 Bank notes, bonds, bills of exchange, cheques ... all similar work ...
- 18101-1 Printed books to be written or drawn upon ...
- \*18105-1 Pictorial post-cards, greeting cards and similar artistic cards ...
- \*18106-1 Partially printed or lithographed religious calender blanks ...
- \*18200-2 Printed music, bound or in sheets
- \*18205-1 Printed liturgical music ... instructional books ...
- \*18305-1 Newspapers, or supplemental editions ...
- \*18310-1 Comic and pictorial sections ...
- \*18400-1 Newspapers, unbound, n.o.p. ...
- \*18405-1 Periodical publications, unbound or paper bound ...

\* Indicates that goods under the present tariff item are classified only to this Chapter.

- \*19510-1 Wallpaper and other wallcovering sample books
- \*20225-1 Dyestuff transfer paper for use in the printing of textile fabrics
- 41235-1 Printing plates of all kinds ...
- 41245-1 Printing plates including rolls and cylinders, n.o.p. ...
- 46500-1 Signs of any material other than paper ...
- 69202-1 Postage, revenue and other official stamps ...
- 69305-1 Articles imported by or for public museums...libraries...schools...
- \*69510-1 Hand-made drawings, sketches or designs, but not including patterns...
- 69605-1 Apparatus, utensils and instruments ... parts of the foregoing ...
- 69605-2 Maps, charts ... and pictorial illustrations; Pamphlets ...
- 69615-1 ... Wall charts, maps and posters ...
- \*69700-1 Globes, geographical, topographical and astronomical
- \*70805-1 Publications of the United Nations or any of its specialized agencies
- \*70810-1 Publications of the NATO ...
- 95002-1 All parts and accessories ... original equipment in automobiles ...
- 95006-1 All parts, and accessories ... specified commercial vehicles

#### B. The Board's Analysis and Recommendations

The Board did not receive any submissions regarding proposed Chapter 49.

In order to assure uniform application of heading No. 49.02 and subheading No. 4911.10, the Board recommends the two following Canadian Legal Notes:

##### Canadian Legal Note 1

"In heading No. 49.02, "newspapers, journals and periodicals" means publications issued in a continuous series under the same title published at regular intervals, each issue being dated and also frequently numbered. They usually consist essentially of reading matter of general interest or on subjects of a specialized nature or sectional interest but may also be profusely illustrated and may even consist mainly of pictorial matter. They may contain advertizing material.

Supplements or sections of newspapers, whether or not essentially devoted to advertizing, are excluded unless they are imported with the newspaper and are intended to form an integral part thereof or unless, in the case of those not essentially devoted to advertizing, they, by themselves, constitute newspapers, journals or periodicals.

Separate printed sheets with texts and pictures constituting identifiable parts of periodicals are considered to be periodicals."

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\* Indicates that goods under the present tariff item are classified only to this Chapter.

Canadian Legal Note 2

"Subheading No. 4911.10 includes tourist literature in the form of brochures, pamphlets or leaflets, whether or not issued by governments, boards of trade, chambers of commerce or automobile or similar associations. The subheading also covers rates and timetables issued by transportation companies".

In its review of the proposed rates, the Board found that various goods which enter under current tariff items 17100-1, 17800-6 and 18200-2, subject to rates of duty which range from 5 p.c. to 20 p.c., will enter under the HS at a rate of Free. Further study showed, however, that at the present time all of these goods benefit from a Duty Remission Order so that in effect the proposed rates of Free reflect the current actual situation, while removing the paper burden and cost of the duty remission program. The Board supports this proposal.

Analysis also revealed the possibility that some "unused" postage, revenue or similar stamps which currently enter under tariff item 69202-1 at a rate of Free will become dutiable at 11.3% under HS 4907.00.00.00. In as much as this involved close to \$1 million of trade in 1980-82 the Board recommends restoration of the Free rate in the following manner:

MFN  
Rate

Delete the rates of duty under 4907.00.00.00 and add the following:

4907.00.10.00	---Postage, revenue and similar stamps . . . . .	-	Free
4907.00.90.00	---Other .	-	11.3%

The Board further recommends the following adjustments to the Legal Notes at the beginning of the Chapter to correspond to the current official text of the HS.

In the English text of Legal Note 1(a) replace "of Chapter 37" by "(Chapter 37)".

In the French text of Legal Note 1(a) replace "ou" by "et".

In the English text of Legal Note 1(b) replace "of heading No. 90.23" by "(heading No. 90.23)".

In the French text of Legal Note 1(c) remove the comma after "jouer".

In the English text of Legal Note 1(d), line 1, replace "of heading No. 97.02" by "(heading No. 97.02)" and on line 3, replace "and" by "or".

In the English text of Legal Note 2, line 1, add "s" to "purpose".

In the paragraph before Legal Note 5, line 2, replace "are to be classified" by "fall".

In the English text of Legal Note 6, line 1, add "s" to "purpose".

TABLE 49.1

The Board's Nomenclature Recommendations

<u>HS Code</u>	<u>Description of Goods</u>	Reasons for Changes
4901.10.00.10	-----In English only . . . . . En anglais seulement	4
4901.10.00.20	-----In French only . . . . . En français seulement	4
4901.10.00.30	-----In English and in French . . . . .	1
4901.10.00.90	Renumber 4901.10.00.40 -----In other languages . . . . . En autres langues	3
4901.99	--Other printed books, brochures, leaflets and similar printed matter . . . . . Autres livres, brochures et imprimés similaires	3
4901.99.00.10	-----In English only . . . . . En anglais seulement	4
4901.99.00.20	-----In French only . . . . . En français seulement	4
4902.10.00.10	Delete this class	5
4902.10.00.20	Delete this class	5
4902.90.00	-Other newspapers, journals and periodicals . Autres journaux et publications périodiques	3
4902.90.00.10	Renumber 4902.90.00.20	2
4902.90.00.20	Renumber 4902.90.00.10 -----Newspapers . . . . . Journaux	2

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
4902.90.00.30	Delete this class	2
4905.99	--Other maps and hydrographic or similar charts . . . . . Autres ouvrages cartographiques de tous genres	3
4906.00.10.00	---Architectural plans and drawings and reproductions thereof; reproductions of original Canadian plans and drawings, engineering, industrial, commercial, topographical or similar purposes; related specifications for the foregoing . . . . . Plans et dessins d'architectes et leurs reproductions; reproductions de plans et dessins originaux, faits au Canada, devant servir à des ingénieurs ou à des fins industrielles, commerciales, topographiques ou similaires; devis de ces plans et dessins	2
4906.00.90.00	---Other plans and drawings; hand-written texts; photographic or carbon copies of the foregoing . . . . . Autres plans et dessins; textes écrits à la main; reproductions photographiques et copies au carbone de ces produits	2
4910.00.90.00	---Other calendars . . . . . Autres calendriers	3

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
4911.10.10	New scope (partly from 4911.99.10) ---Not containing publicity material relating to Canadian products or services; tourist literature issued by national, or other levels of governments or departments thereof, by boards of trade, by chambers of commerce, by municipal associations, by automobile associations or similar organizations; freight rates, passenger rates and timetables, issued by foreign transportation companies and related to transportation outside of Canada . . . . . Ne contenant pas de matériel publicitaire se rapportant aux produits ou services canadiens; documentation touristique émanant des gouvernements nationaux ou à d'autres niveaux ou leurs ministères, des board of trade, des chambres de commerce, des sociétés municipales, des clubs d'automobiles ou autres organismes similaires; tarifs de transports-marchandises ou de transports-passagers et horaires émis par des compagnies de transport à l'étranger et touchant le transport en dehors du Canada	2&4
4911.10.10.10	New scope (from 4911.99.10) -----Tourist literature . . . . . Documentation touristique	2
4911.10.10.40	-----Livres d'échantillons de revêtements muraux . . . . .	2
4911.10.90.10	New scope (from 4911.99.10) -----Tourist literature . . . . . Documentation touristique	2
4911.90	-Other printed matter . . . . . Autres imprimés	3

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
4911.91.10.00	---Religious pictures; parts of books consisting of pictures or designs without a text, whether in the form of signature or separate sheets; photographs for use as news illustrations . . . . . Images religieuses; parties de livres consistant en des images ou gravures sans textes, en cahiers ou sous forme de feuilles distinctes; photographies utilisées comme illustrations de reportages	2&4
4911.91.90	---Other pictures, designs and photographs . . Autres images, gravures et photographies	3
4911.91.90.10	Renumber 4911.91.90.20	2
4911.91.90.90	Renumber 4911.91.90.10 -----Pictures and designs . . . . . Images et gravures	2
4911.99	--Other printed matter . . . . . Autres imprimés	3
4911.99.10	Change scope (transfer part to 4911.10.10) ---Scriptures and prayer cards; religious certificates, book marks and mottoes . . . Sujets bibliques et prières sur cartes; certificats, signets et devises religieux	2
Note: All tourist literature, freight rates and timetables belong in 4911.10.		
4911.99.10.10	Delete this class	2
4911.99.10.90	Delete this class	2
4911.99.90	---Circus, opera, play or other presentation programmes; schematic maps; anatomical, botanical or similar instructional charts and diagrams; cinema, concert or similar tickets; other printed matter . . . . . Programme de cirque, d'un opéra, d'une pièce ou de représentations analogues; cartes schématiques; planches d'enseignements anatomiques, botaniques ou similaires; billets et tickets d'entrée pour cinéma, concerts ou autres; autres imprimés	3

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
4911.99.90.10	Delete this class	5
4911.99.90.11	Renumber 4911.99.90.10 -----Anatomical charts . . . . . Planches d'enseignements anatomiques	2&5
4911.99.90.19	Renumber 4911.99.90.90	5
4911.99.90.90	Delete this class	5

## Chapter 49

PRINTED BOOKS, NEWSPAPERS, PICTURES  
AND OTHER PRODUCTS OF THE PRINTING INDUSTRY;  
MANUSCRIPTS, TYPESCRIPTS AND PLANS

## Legal Notes.

1. This Chapter does not cover:
  - (a) Photographic negatives or positives on transparent bases (Chapter 37);
  - (b) Maps, plans or globes, in relief, whether or not printed (heading No. 90.23);
  - (c) Playing cards or other goods of Chapter 95; or
  - (d) Original engravings, prints and lithographs (heading No. 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading No. 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.
2. For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of a computer, embossed, photographed, photocopied, thermocopied or typewritten.
3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading No. 49.01, whether or not containing advertising material.
4. Heading No. 49.01 also covers:
  - (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
  - (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
  - (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading No. 49.11.
5. Subject to Note 3 to this Chapter, heading No. 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading No. 49.11.
6. For the purposes of heading No. 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

## Canadian Legal Notes.

1. In heading No. 49.02, "newspapers, journals and periodicals" means publications issued in a continuous series under the same title published at regular intervals, each issue being dated and also frequently numbered. They usually consist essentially of reading matter of general interest or on subjects of a specialized nature or sectional interest but may also be profusely illustrated and may even consist mainly of pictorial matter. They may contain advertising material.

Supplements or sections of newspapers, whether or not essentially devoted to advertising, are excluded unless they are imported with the newspaper and are intended to form an integral part thereof or unless, in the case of those not essentially devoted to advertising, they, by themselves, constitute newspapers, journals or periodicals.

2. Separate printed sheets with texts and pictures constituting identifiable parts of periodicals are considered to be periodicals.
- Subheading No. 4911.10 includes tourist literature in the form of brochures, pamphlets or leaflets, whether or not issued by governments, boards of trade, chambers of commerce or automobile or similar associations. The subheading also covers rates and timetables issued by transportation companies.



TABLE 49.2: SCHEDULE RECOMMENDED BY THE BOARD

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 49-3

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
49.01	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.					
4901.10.00.	-In single sheets, whether or not folded . . .		Free	Free	10%	Free
10	----In English only . . . . .	-				*
20	----In French only . . . . .	-				*
30	----In English and in French . . . . .	-				*
40	----In other languages . . . . .	-				*
4901.91.00.	-Other --Dictionaries and encyclopaedias, and serial instalments thereof . . . . .		Free	Free	10%	Free
10	----Dictionaries . . . . .	-				*
20	----Encyclopaedias . . . . .	-				*
30	----Serial instalments . . . . .	-				*
4901.99.00.	--Other printed books, brochures, leaflets and similar printed matter . . . . .		Free	Free	25%	Free
10	----In English only . . . . .	-				*
20	----In French only . . . . .	-				*
90	----Other . . . . .	-				*
49.02	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.					
4902.10.00.00	-Appearing at least four times a week . . .	-	Free	Free	25%	Free
4902.90.00.	-Other newspapers, journals and periodicals		Free	Free	25%	Free
10	----Newspapers . . . . .	-				*
20	----Journals and periodicals . . . . .	-				*
49.03	Children's picture, drawing or colouring books.					
4903.00.10.	--Picture books . . . . .		Free	Free	10%	Free
10	----Pictorial alphabet . . . . .	-				
90	----Other . . . . .	-				
4903.00.20.00	--Drawing or colouring books . . . . .		11.3%	11.3%	35%	7.5%
49.04						
4904.00.00.00	Music, printed or in manuscript, whether or not bound or illustrated . . .		Free	Free	10%	Free
49.05	Maps and hydrographic or similar charts of all kinds including atlases, wall maps, topographical plans and globes, printed.					
4905.10.00.00	-Globes . . . . .	No.	Free	Free	Free	Free
4905.91.00.	-Other --In book-form . . . . .		Free	Free	10%	Free
10	----Atlases . . . . .	-				
90	----Other . . . . .	-				

TABLE 49.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 49-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
4905.99	--Other maps and hydrographic or similar charts . . . . .	-				*
4905.99.10.	---Geographical, hydrographical or astronomical maps and charts . . . . .	-	Free	Free	27.5%	Free
10	----Geographical . . . . .	-				
20	----Hydrographical . . . . .	-				
30	----Astronomical . . . . .	-				
4905.99.90.00	--Other . . . . .	-	10.2%	10.2%	27.5%	6.5%
49.06	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.					
4906.00.10.00	--Architectural plans and drawings and reproductions thereof; reproductions of original Canadian plans and drawings, engineering, industrial, commercial, topographical or similar purposes; related specifications for the foregoing . . . . .	-	10.2%	10.2%	27.5%	Free
4906.00.90.00	--Other plans and drawings; hand-written texts; photographic or carbon copies of the foregoing . . . . .	-	Free	Free	Free	Free
49.07	Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; cheque forms; banknotes, stock, share or bond certificates and similar documents of title					*
4907.00.10.00	--Postage, revenue and similar stamps . . .	-	Free	Free	Free	*
4907.00.90.00	--Other . . . . .	-	11.3%	11.3%	35%	7.5%
49.08	Transfers (decalcomanias)					
4908.10.00.00	-Transfers (decalcomanias), vitrifiable	-	Free	Free	12.5%	Free
4908.90.00.00	-Other . . . . .	-	10.2%	10.2%	22.5%	Free
49.09	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings . . . . .					
4909.00.00.			11.3%	11.3%	35%	7.5%
10	----Printed or illustrated postcards . . .	-				
20	----Greeting, message or announcement cards . . . . .	-				

TABLE 49.2 (CONCL.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 49-5

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
49.10	Calendars of any kind, printed, including calendar blocks.					
4910.00.10.00	---Religious calendars; advertising calendars not containing publicity material relating to Canadian products or services . . . . .	-	Free 11¢/kg	Free 20%	Free 33¢/kg but not less than 35%	Free
4910.00.20.00	---Other advertising calendars . . . . .	-			Free	
4910.00.90.00	---Other calendars . . . . .	-	11.3%	11.3%	35%	7.5% *
49.11	Other printed matter, including printed pictures and photographs.					
4911.10	Trade advertising material, commercial catalogues and the like					
4911.10.10.	---Not containing publicity material relating to Canadian products or services; tourist literature issued by national, or other levels of governments or departments thereof, by boards of trade, by chambers of commerce, by municipal associations, by automobile associations or similar organizations; freight rates, passenger rates and timetables, issued by foreign transportation companies and related to transportation outside of Canada . . . . .		Free	Free	35%	Free *
10	---Tourist literature . . . . .	-				
20	---Catalogues, advertising . . . . .	kg				
30	---Catalogues, counter . . . . .	kg				
40	---Wallpaper sample books . . . . .	kg				
90	---Other . . . . .	kg				
4911.10.90.	---Other . . . . .		11¢/kg	20%	33¢/kg but not less than 35%	Free *
10	-----Tourist literature . . . . .	kg				
20	-----Catalogues, advertising . . . . .	kg				
30	-----Catalogues, counter . . . . .	kg				
90	-----Other . . . . .	kg				
4911.91	Other printed matter					
4911.91.10.00	---Pictures, designs and photographs					
	---Religious pictures; parts of books consisting of pictures or designs without a text, whether in the form of signature or separate sheets; photographs for use as news illustrations . . . . .	-	Free 11.3%	Free 11.3%	Free 35%	Free *
4911.91.90.	---Other pictures, designs and photographs . . . . .	-				
10	---Pictures and designs . . . . .	-				
20	---Photographs . . . . .	-				
4911.99	Other printed matter					
4911.99.10.00	---Scriptures and prayer cards; religious certificates, book marks and mottoes . . .	-	Free	Free	Free	Free *
4911.99.90.	---Circus, opera, play or other presentation programmes; schematic maps; anatomical, botanical or similar instructional charts and diagrams; cinema, concert or similar tickets; other printed matter . . .		11.3%	11.3%	35%	7.5% *
10	-----Anatomical charts . . . . .	-				
90	-----Other . . . . .	-				



CHAPTER 49

APPENDIX



LEGAL NOTES REFERRED TO THE BOARD

## Chapter 49

PRINTED BOOKS, NEWSPAPERS, PICTURES  
AND OTHER PRODUCTS OF THE PRINTING INDUSTRY;  
MANUSCRIPTS, TYPESCRIPTS AND PLANS

## Notes.

1. This Chapter does not cover :
  - (a) Photographic negatives or positives on transparent bases of Chapter 37;
  - (b) Maps, plans or globes, in relief, whether or not printed of heading No. 90.23;
  - (c) Playing cards or other goods of Chapter 95; or
  - (d) Original engravings, prints and lithographs of heading No. 97.02, postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery and the like of heading No. 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.
2. For the purpose of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of a computer, embossed, photographed, photocopied, thermocopied or typewritten.
3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading No. 49.01, whether or not containing advertising material.
4. Heading No. 49.01 also covers :
  - (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
  - (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
  - (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, are to be classified in heading No. 49.11.
5. Subject to Note 3 to this Chapter, heading No. 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading No. 49.11.
6. For the purpose of heading No. 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.



## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 49- 3

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
49.01		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.					
4901.10.00		-In single sheets, whether or not folded		Free	Free	10%	Free
10		--English language.....	-				
20		--French language.....	-				
30		--Both English and French language.....	-				
90		--Other.....	-				
4901.91.00		-Other: -Dictionaries and encyclopaedias, and serial instalments thereof.....		Free	Free	10%	Free
10		--Dictionaries.....	-				
20		--Encyclopaedias.....	-				
30		--Serial instalments.....	-				
4901.99.00		--Other.....		Free	Free	25%	Free
10		--English language.....	-				
20		--French language.....	-				
90		--Other.....	-				
49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.					
4902.10.00		-Appearing at least four times a week... ---Newspapers, complete copies.....	-	Free	Free	25%	Free
10		--Newspaper supplements, sections and printed parts.....	-				
4902.90.00		-Other..... ---Journals and periodicals.....		Free	Free	25%	Free
10		--Newspapers, complete copies.....	-				
20		--Newspaper supplements, sections and printed parts.....	-				
30							
49.03							
4903.00		Children's picture, drawing or colouring books.					
4903.00.10		--Picture books.....		Free	Free	10%	Free
10		--Pictorial alphabet.....	-				
90		--Other.....	-				
4903.00.20	00	--Drawing or colouring books.....	-	11.3%	11.3%	35%	7.5%
49.04							
4904.00.00	00	Music, printed or in manuscript, whether or not bound or illustrated.....	-	Free	Free	10%	Free
49.05		Maps and hydrographic or similar charts of all kinds including atlases, wall maps, topographical plans and globes, printed.					
4905.10.00	00	-Globes.....	No	Free	Free	Free	Free
4905.91.00		-Other: --In book-form.....		Free	Free	10%	Free
10		--Atlases.....	-				
90		--Other.....	-				
4905.99		--Other.....					

## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 49- 4

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
4905.99.10		---Geographical, hydrographical or astronomical maps and charts.....		Free	Free	27.5%	Free
	10	-----Geographical.....	-				
	20	-----Hydrographical.....	-				
	30	-----Astronomical.....	-				
4905.99.90	00	---Other.....	-	10.2%	10.2%	27.5%	8.5%
49.06							
4906.00		Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.					
4906.00.10	00	---Architectural plans and drawings being originals drawn by hand and reproductions thereof; reproductions of original Canadian plans and drawings for engineering, industrial, commercial or similar purposes; related specifications for the foregoing.....	-	10.2%	10.2%	27.5%	Free
4906.00.90	00	---Other, including hand written texts, drawings and sketches and reproductions thereof.....	-	Free	Free	Free	Free
49.07							
4907.00.00	00	Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; cheque forms; banknotes, stock, share or bond certificates and similar documents of title.....	-	11.3%	11.3%	35%	7.5%
49.08		Transfers (decalcomanias).					
4908.10.00	00	-Transfers (decalcomanias), vitrifiable.	-	Free	Free	12.5%	Free
4908.90.00	00	-Other.....	-	10.2%	10.2%	22.5%	Free
49.09							
4909.00.00		Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.....					
	10	-----Printed or illustrated postcards....	-	11.3%	11.3%	35%	7.5%
	20	-----Greeting, message or announcement cards.....	-				

## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 49- 5

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
49.10							
4910.00		Calendars of any kind, printed, including calendar blocks.					
4910.00.10	00	--Religious calendars; advertising calendars not containing publicity material relating to Canadian products or services.....	-	Free 11¢/kg	Free 20%	Free 33¢/kg but not less than 35%	Free
4910.00.20	00	--Other advertising calendars.....	-				Free
4910.00.90	00	--Other.....	-	11.3%	11.3%	35%	7.5%
49.11		Other printed matter, including printed pictures and photographs.					
4911.10		Trade advertising material, commercial catalogues and the like					
4911.10.10		--Not containing publicity material relating to Canadian products or services.....					
	10	-----Tourist propaganda, excluding such literature issued by the agencies specified in item No. 4911.99.10.....		Free	Free	35%	Free
	20	-----Catalogues, advertising.....	kg				
	30	-----Catalogues, counter.....	kg				
	40	-----Wallpaper sample books.....	kg				
	90	-----Other.....	kg				
4911.10.90		--Other.....		11¢/kg	20%	33¢/kg but not less than 35%	Free
	10	-----Tourist propaganda, excluding such literature issued by the agencies specified in item No. 4911.99.10.....	kg				
	20	-----Catalogues, advertising.....	kg				
	30	-----Catalogues, counter.....	kg				
	90	-----Other.....	kg				
4911.91		-Other:					
4911.91.10	00	--Pictures, designs and photographs					
		--Religious pictures; pictorial matter without a text, in signatures or separate sheets, as parts of books; photographs for use as news illustrations.....					
4911.91.90		--Other.....	-	Free 11.3%	Free 11.3%	Free 35%	Free
	10	-----Photographs.....	-				
	90	-----Other.....	-				
4911.99		--Other					
4911.99.10		--Tourist propaganda issued by national or state governments or departments thereof, boards of trade, chambers of commerce, municipal and automobile associations and similar organizations; freight rates, passenger rates and timetables issued by transportation companies abroad and relating to transportation outside Canada; scripture and prayer cards; religious certificates, book marks and mottoes.....					
	10	-----Tourist propaganda.....	-	Free	Free	Free	Free
	90	-----Other.....	-				

## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 49- 6

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
4911.99.90		---Other.....		11.3%	11.3%	35%	7.5%
		-----Anatomical, botanical or similar instructional charts; schematic maps.....	-				
	11	-----Anatomical.....	-				
	19	-----Other.....	-				
	90	-----Other.....	-				

SECTION XI

TEXTILES AND TEXTILE ARTICLES



Section XITextiles and Textile Articles

Section XI of the Harmonized System covers all natural and synthetic textiles and textile articles and comprises a total of fourteen HS Chapters from 50 through 63. The Board received several submissions regarding the goods covered by Section XI from both major trade organizations and individual manufacturers. Some submissions identified specific possible problem areas and these will be dealt with when the individual Chapters are reviewed. As a general summary, however, all submissions with respect to Section XI requested that, to the greatest extent possible, the Board should attempt to maintain the current rates of duty for all goods regardless of nomenclature changes. The Board takes note of this request and has applied it wherever possible in its review of the individual Chapters of Section XI.

Section XI commences with over five pages of Legal Notes on which the Board makes no comment at this time other than to incorporate the CCC's latest textual changes as follows:

In the English text of Legal Note 1(a) delete the hyphen in "brush-making".

In the English text of Legal Note 2(B) add "s" to "purpose".

In the English text of Legal Note 3(A), line 1, add "s" to "purpose".

In the English text of Legal Note 4(A), line 1, add "s" to "purpose".

In the English text of Legal Note 5, line 1, add "s" to "purpose".

In the English text of Legal Note 6, line 1, add "s" to "purpose".

In the English text of Legal Note 7 add "s" to "purpose".

In the English text of Legal Notes 11 and 12 add "s" to "purpose".

In the English text of Subheading Legal Note 1(d)(i), line 1, add a comma after "colour".



## Section XI

## TEXTILES AND TEXTILE ARTICLES

## Legal Notes.

\*

1. This Section does not cover:
  - (a) Animal brushmaking bristles or hair (heading No. 05.02); horsehair or horsehair waste (heading No. 05.03);
  - (b) Human hair or articles of human hair (heading No. 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading No. 59.11);
  - (c) Cotton linters or other vegetable materials of Chapter 14;
  - (d) Asbestos of heading No. 25.24 or articles of asbestos or other products of heading No. 68.12 or 68.13;
  - (e) Articles of heading No. 30.05 or 30.06 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials);
  - (f) Sensitised textiles of heading Nos. 37.01 to 37.04;
  - (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaited or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
  - (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
  - (i) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
  - (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading No. 43.03 or 43.04;
  - (l) Articles of textile materials of heading No. 42.01 or 42.02;
  - (m) Products or articles of Chapter 48 (for example, cellulose wadding);
  - (n) Footwear or parts of footwear, garters or leggings or similar articles of Chapter 64;
  - (o) Hair-nets or other headgear or parts thereof of Chapter 65;
  - (p) Goods of Chapter 67;
  - (q) Abrasive-coated textile material (heading No. 68.05) and also carbon fibres or articles of carbon fibres of heading No. 68.15;
  - (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
  - (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings); or
  - (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets).
2. (A) Goods classifiable in Chapters 50 to 55 or in heading No. 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

- (B) For the purposes of the above rule:
- (a) Gimped horsehair yarn (heading No. 51.10) and metallised yarn (heading No. 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
  - (b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
  - (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
  - (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
- (C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Notes 3, 4, 5 or 6 below.
3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":
- (a) Of silk or waste silk, measuring more than 20,000 decitex;
  - (b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
  - (c) Of true hemp or flax:
    - (i) Polished or glazed, measuring 1,429 decitex or more; or
    - (ii) Not polished or glazed, measuring more than 20,000 decitex;
  - (d) Of coir, consisting of three or more plies;
  - (e) Of other vegetable fibres, measuring more than 20,000 decitex; or
  - (f) Reinforced with metal thread.
- (B) Exceptions:
- (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
  - (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
  - (c) Silkworm gut of heading No. 50.06, and monofilaments of Chapter 54;
  - (d) Metallised yarn of heading No. 56.05; yarn reinforced with metal thread is subject to paragraph (A)(f) above; and
  - (e) Chenille yarn, gimped yarn and loop wale-yarn of heading No. 56.06.

4. (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up:
- (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
    - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
    - (ii) 125 g in other cases;
  - (b) In balls, hanks or skeins of a weight not exceeding:
    - (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
    - (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
    - (iii) 500 g in other cases;
  - (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
    - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
    - (ii) 125 g in other cases.
- (B) Exceptions:
- (a) Single yarn of any textile material, except:
    - (i) Single yarn of wool or fine animal hair, unbleached; and
    - (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
  - (b) Multiple (folded) or cabled yarn, unbleached:
    - (i) Of silk or waste silk, however put up; or
    - (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
  - (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
  - (d) Single, multiple (folded) or cabled yarn of any textile material:
    - (i) In cross-reeled hanks or skeins; or
    - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
5. For the purposes of heading Nos. 52.04, 54.01 and 55.08 the expression "sewing thread" means multiple (folded) or cabled yarn:
- (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;
  - (b) Dressed; and
  - (c) With a final "Z" twist.

6. For the purposes of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:

Single yarn of nylon or other polyamides,  
or of polyesters . . . . . 60 cN/tex

Multiple (folded) or cabled yarn of nylon  
or other polyamides, or of polyesters . . . . . 53 cN/tex

Single, multiple (folded) or cabled  
yarn of viscose rayon . . . . . 27 cN/tex

7. For the purposes of this Section, the expression "made up" means:

- (a) Cut otherwise than into squares or rectangles;
  - (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
  - (c) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics, the cut edges of which have been prevented from unravelling by whipping or by other simple means;
  - (d) Cut to size and having undergone a process of drawn thread work;
  - (e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
  - (f) Knitted or crocheted to shape, presented in the form of a number of items in the length.
8. Chapters 50 to 55 and, except where the context otherwise requires, Chapters 56 to 60, do not apply to goods made up within the meaning of Note 7 above. Chapters 50 to 55 do not apply to goods of Chapters 56 to 59.
9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
11. For the purposes of this Section, the expression "impregnated" includes "dipped".
12. For the purposes of this Section, the expression "polyamides" includes "aramids".
13. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale.

#### **Subheading Legal Notes.**

- I. In this Section and, where applicable, throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

**(a) Elastomeric yarn**

Filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

## (b) Unbleached yarn

Yarn which:

- (I) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
- (II) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

## (c) Bleached yarn

Yarn which:

- (I) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;
- (II) consists of a mixture of unbleached and bleached fibres; or
- (III) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

## (d) Coloured (dyed or printed) yarn

Yarn which:

- (I) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;
- (II) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;
- (III) is obtained from slivers or rovings which have been printed; or
- (IV) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

The above definitions also apply, mutatis mutandis, to monofilament and to strip or the like of Chapter 54.

## (e) Unbleached woven fabric

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.

## (f) Bleached woven fabric

Woven fabric which:

- (I) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;
- (II) consists of bleached yarn; or
- (III) consists of unbleached and bleached yarn.

## (g) Dyed woven fabric

Woven fabric which:

- (i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or
- (ii) consists of coloured yarn of a single uniform colour.

## (h) Woven fabrics of yarns of different colours

Woven fabric (other than printed woven fabric) which:

- (i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);
- (ii) consists of unbleached or bleached yarn and coloured yarn; or
- (iii) consists of marl or mixture yarns.

(In all cases, the yarn used in selvedges and piece ends is not taken into consideration.)

## (i) Printed woven fabric

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics: woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)

The process of mercerisation does not affect the classification of yarns or fabrics within the above categories.

## (k) Plain weave

A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternately over and under successive yarns of the weft.

2. (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 consisting of the same textile materials.
- (B) For the application of this rule:
  - (a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;
  - (b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;
  - (c) in the case of embroidery of heading No. 58.10 only the ground fabric shall be taken into account. However, embroidery without visible ground shall be classified with reference to the embroidering threads alone.

## Section XI

## TEXTILES AND TEXTILE ARTICLES

**Notes.**

1. This Section does not cover:
  - (a) Animal brush-making bristles or hair (heading No. 05.02); horsehair or horsehair waste (heading No. 05.03);
  - (b) Human hair or articles of human hair (heading No. 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading No. 59.11);
  - (c) Cotton linters or other vegetable materials of Chapter 14;
  - (d) Asbestos of heading No. 25.24 or articles of asbestos or other products of heading No. 68.12 or 68.13;
  - (e) Articles of heading No. 30.05 or 30.06 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials);
  - (f) Sensitised textiles of heading Nos. 37.01 to 37.04;
  - (g) Monofilament of which any cross-sectional dimension exceeds 1mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5mm, of plastics (Chapter 39), or plaited or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
  - (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
  - (ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
  - (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading No. 43.03 or 43.04;
  - (l) Articles of textile materials of heading No. 42.01 or 42.02;
  - (m) Products or articles of Chapter 48 (for example, cellulose wadding);
  - (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
  - (o) Hair-nets or other headgear or parts thereof of Chapter 65;
  - (p) Goods of Chapter 67;
  - (q) Abrasive-coated textile material (heading No. 68.05) and also carbon fibres or articles of carbon fibres of heading No. 68.15;
  - (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
  - (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings); or
  - (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets).
2. (A) Goods classifiable in Chapters 50 to 55 or in heading No. 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.
- (B) For the purpose of the above rule:
  - (a) Gimped horsehair yarn (heading No. 51.10) and metallised yarn (heading No. 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

- (b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
  - (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
  - (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
- (C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Notes 3, 4, 5 or 6 below.
3. (A) For the purpose of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":
- (a) Of silk or waste silk, measuring more than 20,000 decitex;
  - (b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
  - (c) Of true hemp or flax:
    - (i) Polished or glazed, measuring 1,429 decitex or more; or
    - (ii) Not polished or glazed, measuring more than 20,000 decitex;
  - (d) Of coir, consisting of three or more plies;
  - (e) Of other vegetable fibres, measuring more than 20,000 decitex; or
  - (f) Reinforced with metal thread.
- (B) Exceptions:
- (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
  - (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
  - (c) Silkworm gut of heading No. 50.06, and monofilaments of Chapter 54;
  - (d) Metallised yarn of heading No. 56.05; yarn reinforced with metal thread is subject to paragraph (A)(f) above; and
  - (e) Chenille yarn, gimped yarn and loop wale-yarn of heading No. 56.06.
4. (A) For the purpose of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up:
- (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
    - (i) 85g in the case of silk, waste silk or man-made filament yarn; or
    - (ii) 125g in other cases;
  - (b) In balls, hanks or skeins of a weight not exceeding:
    - (i) 85g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
    - (ii) 125g in the case of all other yarns of less than 2,000 decitex; or
    - (iii) 500g in other cases;

- (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
- (i) 85g in the case of silk, waste silk or man-made filament yarn; or
  - (ii) 125g in other cases.
- (B) Exceptions:
- (a) Single yarn of any textile material, except:
    - (i) Single yarn of wool or fine animal hair, unbleached; and
    - (ii) Single yarn of wool of fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
  - (b) Multiple (folded) or cabled yarn, unbleached:
    - (i) Of silk or waste silk, however put up; or
    - (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
  - (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
  - (d) Single, multiple (folded) or cabled yarn of any textile material:
    - (i) In cross-reeled hanks or skeins; or
    - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pins, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
5. For the purpose of heading Nos. 52.04, 54.01 and 55.08 the expression "sewing thread" means multiple (folded) or cabled yarn:
- (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000g;
  - (b) Dressed; and
  - (c) With a final "Z" twist.
6. For the purpose of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:
- |   |           |
|---|-----------|
| Single yarn of nylon or other polyamides,<br>or of polyesters.....                      | 60cN/tex  |
| Multiple (folded) or cabled yarn of nylon<br>or other polyamides, or of polyesters..... | 53cN/tex  |
| Single, multiple (folded) or cabled<br>yarn of viscose rayon.....                       | 27cN/tex. |
7. For the purpose of this Section, the expression "made up" means:
- (a) Cut otherwise than into squares or rectangles;
  - (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working - (for example, certain dusters, towels, table cloths, scarf squares, blankets);
  - (c) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics, the cut edges of which have been prevented from unravelling by whipping or by other simple means;
  - (d) Cut to size and having undergone a process of drawn thread work;
  - (e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);

- (f) Knitted or crocheted to shape, presented in the form of a number of items in the length.
- 8. Chapters 50 to 55 and, except where the context otherwise requires, Chapters 56 to 60, do not apply to goods made up within the meaning of Note 7 above. Chapters 50 to 55 do not apply to goods of Chapters 56 to 59.
- 9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
- 10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
- 11. For the purpose of this Section, the expression "impregnated" includes "dipped".
- 12. For the purpose of this Section, the expression "polyamides" includes "aramids".
- 13. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale.

**Subheading Notes.**

1. In this Section and, where applicable, throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

**(a) Elastomeric yarn**

Filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

**(b) Unbleached yarn**

Yarn which:

- (i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
- (ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

**(c) Bleached yarn**

Yarn which:

- (i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;
- (ii) consists of a mixture of unbleached and bleached fibres; or
- (iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

**(d) Coloured (dyed or printed) yarn**

Yarn which:

- (i) is dyed (whether or not in the mass) other than white or in a fugitive colour or printed, or made from dyed or printed fibres;
- (ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;

- (iii) is obtained from slivers or rovings which have been printed; or
- (iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

The above definitions also apply, *mutatis mutandis*, to monofilament and to strip or the like of Chapter 54.

**(e) Unbleached woven fabric**

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.

**(f) Bleached woven fabric**

Woven fabric which:

- (i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;
- (ii) consists of bleached yarn; or
- (iii) consists of unbleached and bleached yarn.

**(g) Dyed woven fabric**

Woven fabric which:

- (i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or
- (ii) consists of coloured yarn of a single uniform colour.

**(h) Woven fabrics of yarns of different colours**

Woven fabric (other than printed woven fabric) which:

- (i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);
- (ii) consists of unbleached or bleached yarn and coloured yarn; or
- (iii) consists of marl or mixture yarns.

(In all cases, the yarn used in selvedges and piece ends is not taken into consideration.)

**(ij) Printed woven fabric**

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics: woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)

The process of mercerisation does not affect the classification of yarns or fabrics within the above categories.

**(k) Plain weave**

A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternately over and under successive yarns of the weft.

2. (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 consisting of the same textile materials.

(B) For the application of this rule:

- (a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;
- (b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;
- (c) in the case of embroidery of heading No. 58.10 only the ground fabric shall be taken into account. However, embroidery without visible ground shall be classified with reference to the embroidering threads alone.

REPORTS FOR

CHAPTERS 50 TO 63



CHAPTER 50SilkA. Introduction

Proposed Chapter 50 incorporates, in whole or in part, 16 items of the Customs Tariff as listed below:

- 53205-1 Woven fabrics composed ... of yarns of wool or hair, n.o.p.
- \*55000-1 Silk cocoons
  - Yarns and rovings, wholly of silk, degummed or not:
- \*55105-1 Not thrown or spun
- \*55106-1 Not further advanced than thrown or spun
- 55107-1 N.o.p., including threads, cords or twines
- 55110-1 Yarns and rovings of silk and vegetable fibres
- 55205-1 Woven fabrics ... of silk, not containing wool or hair
- 55210-1 Woven fabrics of silk and vegetable fibres, n.o.p.
- 55905-1 Rags and wastes ... used textile manufactures or waste ...
- 55920-1 Garnetted material ... by disintegrating yarns or fabrics, n.o.p.
- 55925-1 Nubs, slugs, slubs, nep or kemp
- 56110-1 Yarns and rovings ... of man-made fibres or filaments ...
- 56225-1 Woven fabrics ... of silk or of man-made fibres or filaments ...
- 56227-1 Woven fabrics ... of cotton, linen, wool, silk ...
- 56255-1 Fabrics ... for use in ... screens for printing
- 71100-1 All goods not enumerated in this schedule ...

B. The Board's Analysis and Recommendations

The Board did not receive any submissions regarding the proposed Nomenclature or rates as set out in Chapter 50.

The Board's analysis of the rates of duty proposed in Chapter 50 did not reveal any changes which meet the Board's criteria for restoration.<sup>(1)</sup>

TABLE 50.1The Board's Nomenclature Recommendations

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
There are no recommended nomenclature changes for this Chapter.		

\* Indicates that goods under the present tariff item are classified only to this Chapter.

(1) See *supra*, pp. 16.



## Chapter 50

SILK



TABLE 50.2: SCHEDULE RECOMMENDED BY THE BOARD

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 50-3

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
50.01 5001.00.00.00	Silk-worm cocoons suitable for reeling . . .	kg	Free	Free	Free	Free
50.02 5002.00.00.00	Raw silk (not thrown) . . . . .	kg	Free	Free	Free	Free
50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).					
5003.10.00.00	-Not carded or combed . . . . .	kg	Free	Free	20%	Free
5003.90.00.00	-Other . . . . .	kg	Free	Free	Free	Free
50.04 5004.00.00.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale . . .	kg	Free	Free	25%	Free
50.05 5005.00.00.00	Yarn spun from silk waste, not put up for retail sale. . . . .	kg	Free	Free	25%	Free
50.06 5006.00.00.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut. . . . .	kg	Free	Free	25%	Free
50.07	Woven fabrics of silk or of silk waste.					
5007.10.00.00	-Fabrics of noil silk . . . . .	kg	Free	Free	45%	Free
5007.20.00.00	-Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk . . . . .	kg	Free	Free	45%	Free
5007.90.00.00	-Other fabrics . . . . .	kg	Free	Free	45%	Free



CHAPTER 50

APPENDIX



Chapter 50

SILK



## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
50.01							
5001.00.00	00	Silk-worm cocoons suitable for reeling..	kg	Free	Free	Free	Free
50.02							
5002.00.00	00	Raw silk (not thrown).....	kg	Free	Free	Free	Free
50.03		Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).					
5003.10.00	00	-Not carded or combed.....	kg	Free	Free	20%	Free
5003.90.00	00	-Other.....	kg	Free	Free	Free	Free
50.04							
5004.00.00	00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale..	kg	Free	Free	25%	Free
50.05							
5005.00.00	00	Yarn spun from silk waste, not put up for retail sale.....	kg	Free	Free	25%	Free
50.06							
5006.00.00	00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.....	kg	Free	Free	25%	Free
50.07		Woven fabrics of silk or of silk waste.					
5007.10.00	00	-Fabrics of noil silk.....	kg	Free	Free	45%	Free
5007.20.00	00	-Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk.....	kg	Free	Free	45%	Free
5007.90.00	00	-Other fabrics.....	kg	Free	Free	45%	Free



CHAPTER 51Wool, Fine or Coarse Animal Hair;  
Horsehair Yarn and Woven FabricA. Introduction

Proposed Chapter 51 incorporates, in whole or in part, 35 items of the Customs Tariff as listed below:

- 43877-1 Materials ... for use in the manufacture of (motor vehicles) ...
- 53005-1 Wool and wool noils, not further prepared than scoured or carbonized
- \*53005-2 Wool, not further prepared than scoured (Australian Trade Agreement)
- \*53010-1 Slivers ... of wool, not containing man-made fibres ...
- 53015-1 Hair and hair noils; slivers ... of hair; horsehair ...
- 53020-1 Hair, curled or dyed, n.o.p.
- 53105-1 Rovings and yarns, fifty per cent or more, by weight, of hair
- 53110-1 Rovings and yarns ... of wool, or in part of hair, n.o.p.
- 53115-1 Rovings and yarns ... of wool or hair, in measured skeins or balls
- \*53120-1 Yarns and warps, spun on the worsted system ... of wool or hair ...
- 53205-1 Woven fabrics composed ... of yarns of wool or hair, n.o.p.
- 53210-1 Woven fabrics ... of wool or hair ... not less than 406 g/m<sup>2</sup>
- 53215-1 Woven fabrics ... of wool or hair ... not more than 305 g/m<sup>2</sup>, n.o.p.
- 53220-1 Woven fabrics ... of wool or hair, not exceeding ... 135 g/m<sup>2</sup> ...
- 53225-1 Woven fabrics ... yarns of wool ... manufacture of neckties ...
- 53230-1 Woven billiard cloth composed ... of wool or hair; melton cloth ...
- \*53235-1 Hairecloth ... of horsehair in combination with any vegetable fibre
- 53240-1 Woven fabrics ... of wool and cotton blended yarns ...
- Woven fabrics, composed of yarns spun on the woollen system ...:
- \*53245-1 Weighing not more than 305 g/m<sup>2</sup> ...
- \*53246-1 Weighing more than 305 g/m<sup>2</sup> but less than 406 g/m<sup>2</sup> ...
- \*53247-1 Weighing not less than 406 g/m<sup>2</sup> ...
- \*53250-1 Tweed fabrics ... virgin wool or hair ...
- \*53255-1 Woven fabrics ... virgin wool or hair ...
- 55905-1 Rags and wastes ... used textile manufactures or waste ...
- \*55915-1 Garnetted material ... of wool or hair, in the natural colour ...
- 55920-1 Garnetted material ... by disintegrating yarns or fabrics, n.o.p.
- 55925-1 Nubs, slugs, slubs, neps or kems
- 56010-1 Sliver, wholly or in part of man-made fibres
- 56125-1 Yarns and rovings composed of hair combined with ...
- \*56126-1 Yarns, composed of viscose rayon fibres ... of goat hair ...
- 56225-1 Woven fabrics ... of silk or of man-made fibres or filaments ...
- 56227-1 Woven fabrics ... of cotton, linen, wool, silk ...
- \*56271-1 Woven fabrics ... of wool yarns or ... flax yarns ...
- \*64200-1 Hatters' furs, not on the skin
- 71100-1 All goods not enumerated in this schedule ...

\* Indicates that goods under the present tariff item are classified only to this Chapter.

B. The Board's Analysis and Recommendations

The Board did not receive any specific submissions regarding the proposed Nomenclature or rates of duty for goods covered by Chapter 51.

The Board's analysis of the proposed rates of duty did not reveal any which meet the Board's criteria for rate of duty restoration.<sup>(1)</sup>

The Board recommends the following adjustments to the Legal Note at the beginning of the Chapter to correspond to the current official text of the HS.

In the English text of Legal Note 1(b), line 3, replace "musk-rat" by "muskrat".

In the English text of Legal Note 1(c), line 2, replace "brush-making" by "brushmaking".

TABLE 51.1

The Board's Nomenclature Recommendations

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
5105.10.90.00	---Other carded wool . . . . . Autre laine cardée	3
5105.29.90.00	---Other combed wool . . . . . Autre laine peignée	3
5105.30.90	---Other fine animal hair . . . . . Autres poils fins	3
5105.40.90	---Other coarse animal hair . . . . . Autres poils grossiers	3
5107.10.00.10	-----Pour les vêtements . . . . .	2
5107.10.00.90	Renumber to 5107.10.00.20 -----For non-apparel . . . . . Autres que pour les vêtements	3
5107.20.00.11	-----Solely with polyesters . . . . . Uniquement avec le polyester	4
5107.20.00.90	-----Other mixtures . . . . . Autres mélanges	3
5108.10.90.00	---Other carded yarn of fine animal hair . . . Autres fils cardés de poils fins	3

(1) See supra, pp. 16.

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
5108.20.90.00	---Other combed yarn of fine animal hair . . . . . Autres fils peignés de poils fins	3
5110.00.10.00	---Containing 50 % or more by weight of coarse animal hair or of horsehair . . . . . Contenant au moins 50 % en poids de poils grossiers ou de crin	2
5111.11.10	---In the grey or unfinished condition, of a weight not exceeding 136 g/m <sup>2</sup> . . . . .	2
5111.11.10.10	-----Pour les vêtements . . . . .	2
5111.11.10.90	Renumber to 5111.11.10.20 -----For non-apparel . . . . . Autres que pour les vêtements	3
5111.11.90.10	-----Pour les vêtements . . . . .	2
5111.11.90.90	Renumber to 5111.11.90.20 -----For non-apparel . . . . . Autres que pour les vêtements	3
5111.19.00	--Of a weight exceeding 300 g/m <sup>2</sup> . . . . . D'un poids excédant 300 g/m <sup>2</sup>	3
5111.19.00.10	-----Pour les vêtements . . . . .	2
5111.19.00.90	Renumber to 5111.19.00.20 -----For non-apparel . . . . . Autres que pour les vêtements	3
5111.20.10.00	---In the grey or unfinished condition, of a weight not exceeding 136 g/m <sup>2</sup> . . . . .	2
5111.30.10.00	---In the grey or unfinished condition, of a weight not exceeding 136 g/m <sup>2</sup> . . . . .	2
5111.90	-Other, mixed with other textile fibres . . . Autres, mélangés avec d'autres fibres textiles	3
5111.90.10.00	---In the grey or unfinished condition, of a weight not exceeding 136 g/m <sup>2</sup> . . . . .	2
5112.11.10	---In the grey or unfinished condition, of a weight not exceeding 136 g/m <sup>2</sup> . . . . .	2
5112.11.10.10	-----Pour les vêtements . . . . .	2

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
5112.11.10.90	Renumber to 5112.11.10.20 -----For non-apparel . . . . . Autres que pour les vêtements	3
5112.11.90.10	-----Pour les vêtements . . . . .	2
5112.11.90.90	Renumber to 5112.11.90.20 -----For non-apparel . . . . . Autres que pour les vêtements	3
5112.19	--Of a weight exceeding 200 g/m <sup>2</sup> . . . . . D'un poids excédant 200 g/m <sup>2</sup>	3
5112.19.91.10	-----Pour les vêtements . . . . .	2
5112.19.91.90	Renumber to 5112.19.91.20 -----For non-apparel . . . . . Autres que pour les vêtements	3
5112.19.92.10	-----Pour les vêtements . . . . .	2
5112.19.92.90	Renumber to 5112.19.92.20 -----For non-apparel . . . . . Autres que pour les vêtements	3
5112.20.10.00	---In the grey or unfinished condition, of a weight not exceeding 136 g/m <sup>2</sup> . . . . .	2
5112.30.20.00	---In the grey or unfinished condition, of a weight not exceeding 136 g/m <sup>2</sup> . . . . .	2
5112.90	-Other, mixed with other textile fibres . . . Autres, mélangés avec d'autres fibres textiles	3
5112.90.10.00	---In the grey or unfinished condition, of a weight not exceeding 136 g/m <sup>2</sup> . . . . .	2
5113.00.20.00	---Other, in the grey or unfinished condition, of a weight not exceeding 136 g/m <sup>2</sup> . . . . .	2

Chapter 51

WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN  
AND WOVEN FABRIC

Legal Note.

I. Throughout the Nomenclature:

- (a) "Wool" means the natural fibre grown by sheep or lambs;
- (b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel, yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or muskrat;
- (c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brushmaking hair and bristles (heading No. 05.02) and horsehair (heading No. 05.03).

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TABLE 51.2: SCHEDULE RECOMMENDED BY THE BOARD

## CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 51-3

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
51.01	Wool, not carded or combed.					
5101.11.00.00	-Greasy, including fleece-washed wool	kg	Free	Free	Free	Free
5101.19.00.00	--Shorn wool . . . . .	kg	Free	Free	Free	Free
	--Other . . . . .					
5101.21.00.00	-Degreased, not carbonised	kg	Free	Free	Free	Free
5101.29.00.00	--Shorn wool . . . . .	kg	Free	Free	Free	Free
	--Other . . . . .					
5101.30.00.00	-Carbonised . . . . .	kg	Free	Free	Free	Free
51.02	Fine or coarse animal hair, not carded or combed.					
5102.10.00.00	-Fine animal hair . . . . .	kg	Free	Free	20%	Free
5102.20.00.00	-Coarse animal hair . . . . .	kg	Free	Free	20%	Free
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.					
5103.10.00.	-Nails of wool or of fine animal hair . . .	kg	Free	Free	Free	Free
10	-----Nails of wool . . . . .	kg				
20	-----Nails of fine animal hair . . . . .	kg				
5103.20.00.00	-Other waste of wool or of fine animal hair	kg	Free	Free	20%	Free
5103.30.00.00	-Waste of coarse animal hair . . . . .	kg	Free	Free	20%	Free
51.04	Garnetted stock of wool or of fine or coarse animal hair . . . . .					
5104.00.00.						
10	-----Wool . . . . .	kg				
20	-----Hair . . . . .	kg				
51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).					
5105.10	-Carded wool					
	--Slivers					
5105.10.11.00	---Not containing man-made fibres . . . . .	kg	Free	Free	33¢/kg	-
5105.10.12.00	---Containing man-made fibres . . . . .	kg	5¢	8.5%	15%	5%
5105.10.90.00	---Other carded wool . . . . .	kg	10%	12.5%	22.5% and 49.6¢/kg	8%
5105.21.00.00	-Wool tops and other combed wool	kg	10.2%	10.2%	25%	6.5%
	--Combed wool in fragments . . . . .					

TABLE 51.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 51-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5105.29	--Other ---Slivers	kg	Free	Free	33¢/kg	-
5105.29.11.00	----Not containing man-made fibres . . . . .	kg	5%	8.5%	15%	5%
5105.29.12.00	----Containing man-made fibres . . . . .	kg	10%	12.5%	22.5% and 49.6¢/kg	8%
5105.29.90.00	----Other combed wool . . . . .	kg				*
5105.30	Fine animal hair, carded or combed	kg	Free	Free	Free	
5105.30.10.00	---Slivers . . . . .	kg	Free	Free	Free	*
5105.30.91.00	---Other fine animal hair ---Rovings, containing 50 % or more by weight of hair . . . . .	kg	Free	5.5%	20% and 38.6¢/kg	Free
5105.30.99.00	----Other . . . . .	kg	10%	12.5%	22.5% and 49.6¢/kg	8%
5105.40	Coarse animal hair, carded or combed	kg	Free	Free	Free	
5105.40.10.00	---Slivers . . . . .	kg	Free	Free	Free	*
5105.40.91.00	---Other coarse animal hair ---Rovings, containing 50 % or more by weight of hair . . . . .	kg	Free	5.5%	20% and 38.6¢/kg	Free
5105.40.99.00	----Other . . . . .	kg	10%	12.5%	22.5% and 49.6¢/kg	8%
5106	Yarn of carded wool, not put up for retail sale.					
5106.10.00.	-Containing 85 % or more by weight of wool .		10%	12.5%	22.5% and 49.6¢/kg	-
10 90	-----Carpet yarn . . . . .	kg				
	-----Other . . . . .	kg				
5106.20.00.	-Containing less than 85 % by weight of wool . . . . .		10%	12.5%	22.5% and 49.6¢/kg	-
10 90	-----Mixed solely with man-made fibres . . . . .	kg				
	-----Other . . . . .	kg				
5107	Yarn of combed wool, not put up for retail sale.					
5107.10.00.	-Containing 85 % or more by weight of wool .		10%	12.5%	22.5% and 49.6¢/kg	-
10 20	-----For apparel . . . . .	kg				*
	-----For non-apparel . . . . .	kg				
5107.20.00.	-Containing less than 85 % by weight of wool . . . . .		10%	12.5%	22.5% and 49.6¢/kg	-
11 19 90	-----Mixed solely with man-made fibres -----Solely with polyesters . . . . .	kg				*
	-----Other . . . . .	kg				*
	-----Other mixtures . . . . .	kg				*

TABLE 51.2 (CONT.)

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## CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 51-5

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale.					
5108.10	-Carded					
5108.10.10.00	---Containing 50 % or more by weight of hair . . . . .	kg	Free	5.5%	20% and 38.6¢/kg	Free
5108.10.90.00	---Other carded yarn of fine animal hair . . .	kg	10%	12.5%	22.5% and 49.6¢/kg	- *
5108.20	-Combed					
5108.20.10.00	---Containing 50 % or more by weight of hair . . . . .	kg	Free	5.5%	20% and 38.6¢/kg	Free
5108.20.90.00	---Other combed yarn of fine animal hair . . .	kg	10%	12.5%	22.5% and 49.6¢/kg	- *
51.09	Yarn of wool or of fine animal hair, put up for retail sale.					
5109.10.00.	-Containing 85 % or more by weight of wool or of fine animal hair . . . . .		10%	12.5%	22.5% and 49.6¢/kg	8%
10	-----Wool . . . . .	kg				
20	-----Fine animal hair . . . . .	kg				
5109.90.00.00	-Other . . . . .	kg	10%	12.5%	22.5% and 49.6¢/kg	8%
51.10	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.					
5110.00.10.00	---Containing 50 % or more by weight of coarse animal hair or of horsehair . . .	kg	Free	5.5%	20% and 38.6¢/kg	Free
5110.00.90.00	---Other . . . . .	kg	10%	12.5%	22.5% and 49.6¢/kg	-
51.11	Woven fabrics of carded wool or of carded fine animal hair.					
5111.11	-Containing 85 % or more by weight of wool or fine animal hair					
5111.11.10.	--Of a weight not exceeding 300 g/m <sup>2</sup>					
10	--In the grey or unfinished condition, of a weight not exceeding 136 g/m <sup>2</sup> . . . . .	kg	Free	15%	30% and 44¢/kg	Free
20	-----For apparel . . . . .	kg				*
	-----For non-apparel . . . . .	kg				*

TABLE 51.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 51-6

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5111.11.90.	---Other . . . . .		18% but not to exceed \$1.32/kg	25% but not to exceed \$2.42/kg	40% and 88¢/kg	-
10	-----For apparel . . . . .	kg				*
20	-----For non-apparel . . . . .	kg				*
5111.19.00.	--Of a weight exceeding 300 g/m <sup>2</sup> . . . . .		18% but not to exceed \$1.32/kg	25%	40% and 88¢/kg	16.5%
10	-----For apparel . . . . .	kg				*
20	-----For non-apparel . . . . .	kg				*
5111.20	-Other, mixed mainly or solely with man-made filaments					
5111.20.10.00	---In the grey or unfinished condition, of a weight not exceeding 136 g/m <sup>2</sup> . . . . .	kg	Free	15%	30% and 44¢/kg	Free
5111.20.91.00	---Other					
	----Of a weight not exceeding 300 g/m <sup>2</sup> . . . . .	kg	18% but not to exceed \$1.32/kg	25% but not to exceed \$2.42/kg	40% and 88¢/kg	-
			18% but not to exceed \$1.32/kg	25%	40% and 88¢/kg	16.5%
5111.30	-Other, mixed mainly or solely with man-made staple fibres					
5111.30.10.00	---In the grey or unfinished condition, of a weight not exceeding 136 g/m <sup>2</sup> . . . . .	kg	Free	15%	30% and 44¢/kg	Free
5111.30.91.00	---Other					
	----Of a weight not exceeding 300 g/m <sup>2</sup> . . . . .	kg	18% but not to exceed \$1.32/kg	25% but not to exceed \$2.42/kg	40% and 88¢/kg	-
			18% but not to exceed \$1.32/kg	25%	40% and 88¢/kg	16.5%
5111.90	-Other, mixed with other textile fibres					
5111.90.10.00	---In the grey or unfinished condition, of a weight not exceeding 136 g/m <sup>2</sup> . . . . .	kg	Free	15%	30% and 44¢/kg	Free
5111.90.91.00	---Other					
	----Of a weight not exceeding 300 g/m <sup>2</sup> . . . . .	kg	18% but not to exceed \$1.32/kg	25% but not to exceed \$2.42/kg	40% and 88¢/kg	-
			18% but not to exceed \$1.32/kg	25%	40% and 88¢/kg	16.5%

TABLE 51.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 51-7

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5112	Woven fabrics of combed wool or of combed fine animal hair.					
5112.11.10.	-Containing 85% or more by weight of wool or fine animal hair --Of a weight not exceeding 200 g/m <sup>2</sup> ---In the grey or unfinished condition, of a weight not exceeding 136 g/m <sup>2</sup> . . . . .		Free	15%	30% and 44¢/kg	Free
10 20	-----For apparel . . . . . -----For non-apparel . . . . .	kg kg				*
5112.11.90.	---Other . . . . .		18% but not to exceed \$1.32/kg	25% but not to exceed \$2.42/kg	40% and 88¢/kg	-
10 20	-----For apparel . . . . . -----For non-apparel . . . . .	kg kg				*
5112.19.19.10.00	--Of a weight exceeding 200 g/m <sup>2</sup> ---Billiard cloth . . . . .	kg	Free	20%	40% and 77¢/kg	Free
5112.19.91.	---Other ---Of a weight exceeding 200 g/m <sup>2</sup> but not exceeding 300 g/m <sup>2</sup> . . . . .		18% but not to exceed \$1.32/kg	25% but not to exceed \$2.42/kg	40% and 88¢/kg	-
10 20	-----For apparel . . . . . -----For non-apparel . . . . .	kg kg				*
5112.19.92.	---Of a weight exceeding 300 g/m <sup>2</sup> . . . . .		18% but not to exceed \$1.32/kg	25%	40% and 88¢/kg	16.5%
10 20	-----For apparel . . . . . -----For non-apparel . . . . .	kg kg				*
5112.20	-Other, mixed mainly or solely with man-made filaments					
5112.20.10.00	---In the grey or unfinished condition, of a weight not exceeding 136 g/m <sup>2</sup> . . . . .	kg	Free	15%	30% and 44¢/kg	Free
5112.20.91.00	---Other ---Of a weight not exceeding 300 g/m <sup>2</sup> . . . . .	kg	18% but not to exceed \$1.32/kg	25% but not to exceed \$2.42/kg	40% and 88¢/kg	-
5112.20.92.00	---Of a weight exceeding 300 g/m <sup>2</sup> . . . . .	kg	18% but not to exceed \$1.32/kg	25%	40% and 88¢/kg	16.5%
5112.30	-Other, mixed mainly or solely with man-made staple fibres					
5112.30.10.00	---Billiard cloth . . . . .	kg	Free	20%	40% and 77¢/kg	Free
5112.30.20.00	---In the grey or unfinished condition, of a weight not exceeding 136 g/m <sup>2</sup> . . . . .	kg	Free	15%	30% and 44¢/kg	Free

TABLE 51.2 (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

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Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5112.30.91.00	---Other ----Of a weight not exceeding 300 g/m <sup>2</sup> . . .	kg	18% but not to exceed \$1.32/kg	25% but not to exceed \$2.42/kg	40% and 88¢/kg	-
5112.30.92.00	----Of a weight exceeding 300 g/m <sup>2</sup> . . . . .	kg	18% but not to exceed \$1.32/kg	25%	40% and 88¢/kg	16.5%
5112.90 5112.90.10.00	-Other, mixed with other textile fibres ---In the grey or unfinished condition, of a weight not exceeding 136 g/m <sup>2</sup> . . . . .	kg	Free	15%	30% and 44¢/kg	Free *
5112.90.91.00	---Other ----Of a weight not exceeding 300 g/m <sup>2</sup> . . .	kg	18% but not to exceed \$1.32/kg	25% but not to exceed \$2.42/kg	40% and 88¢/kg	-
5112.90.92.00	----Of a weight exceeding 300 g/m <sup>2</sup> . . . . .	kg	18% but not to exceed \$1.32/kg	25%	40% and 88¢/kg	16.5%
51.13	Woven fabrics of coarse animal hair or horsehair.					
5113.00.10.00	---Hairecloth, of horsehair and cotton or other vegetable fibres . . . . .	kg	11.3%	11.3%	30%	7.5%
5113.00.20.00	---Other, in the grey or unfinished condition, of a weight not exceeding 136 g/m <sup>2</sup> . . . . .	kg	Free	15%	30% and 44¢/kg	Free *
5113.00.91.00	---Other ----Of a weight not exceeding 300 g/m <sup>2</sup> . . .	kg	18% but not to exceed \$1.32/kg	25% but not to exceed \$2.42/kg	40% and 88¢/kg	-
5113.00.92.00	----Of a weight exceeding 300 g/m <sup>2</sup> . . . . .	kg	18% but not to exceed \$1.32/kg	25%	40% and 88¢/kg	16.5%

CHAPTER 51

APPENDIX



Chapter 51

WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN  
AND WOVEN FABRIC

Note.

1. Throughout the Nomenclature :

- (a) "Wool" means the natural fibre grown by sheep or lambs;
- (b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel, yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;
- (c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading No. 05.02) and horsehair (heading No. 05.03).



## CANADIAN TARIFF SCHEDULE

## Converted to the Harmonized System

PAGE 51- 3

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
51.01		Wool, not carded or combed.					
		-Greasy, including fleece-washed wool:					
5101.11.00	00	--Shorn wool.....	kg	Free	Free	Free	Free
5101.19.00	00	--Other.....	kg	Free	Free	Free	Free
		-Degreased, not carbonised:					
5101.21.00	00	--Shorn wool.....	kg	Free	Free	Free	Free
5101.29.00	00	--Other.....	kg	Free	Free	Free	Free
5101.30.00	00	-Carbonised.....	kg	Free	Free	Free	Free
51.02		Fine or coarse animal hair, not carded or combed.					
5102.10.00	00	-Fine animal hair.....	kg	Free	Free	20%	Free
5102.20.00	00	-Coarse animal hair.....	kg	Free	Free	20%	Free
51.03		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.					
5103.10.00		-Noils of wool or of fine animal hair...					
10		----Noils of wool.....	kg	Free	Free	Free	Free
20		----Noils of fine animal hair.....	kg				
5103.20.00	00	-Other waste of wool or of fine animal hair.....	kg	Free	Free	20%	Free
5103.30.00	00	-Waste of coarse animal hair.....	kg	Free	Free	20%	Free
51.04							
5104.00.00		Garnetted stock of wool or of fine or coarse animal hair.....					
10		----Wool.....	kg	Free	Free	20%	Free
20		----Hair.....	kg				
51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).					
5105.10		-Carded wool					
		--Slivers:					
5105.10.11	00	---Not containing man-made fibres.....	kg	Free	Free	33¢/kg	-
5105.10.12	00	---Containing man-made fibres.....	kg	5%	8.5%	15%	5%
5105.10.90	00	---Other.....	kg	10%	12.5%	22.5% and 49.6¢/kg	8%
		-Wool tops and other combed wool:					
5105.21.00	00	--Combed wool in fragments.....	kg	10.2%	10.2%	25%	6.5%
5105.29		--Other					
		--Slivers:					
5105.29.11	00	---Not containing man-made fibres.....	kg	Free	Free	33¢/kg	-
5105.29.12	00	---Containing man-made fibres.....	kg	5%	8.5%	15%	5%
5105.29.90	00	---Other.....	kg	10%	12.5%	22.5% and 49.6¢/kg	8%
		-Fine animal hair, carded or combed					
5105.30		--Slivers.....	kg	Free	Free	Free	Free
5105.30.10	00	--Other:					

APPENDIX 1: (CONT.)  
CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 51- 4

Item	SS	Description of Goods	Unit of Meas.	SP Rate	MFN Rate	GEN Rate	GPT Rate
5105.30.91	00	----Rovings, containing 50 % or more by weight of hair.....	kg	Free	5.5%	20% and 38.6¢/kg	Free
5105.30.99	00	----Other.....	kg	10%	12.5%	22.5% and 49.6¢/kg	8%
5105.40		-Coarse animal hair, carded or combed					
5105.40.10	00	---Slivers.....	kg	Free	Free	Free	Free
		---Other:					
5105.40.91	00	---Rovings, containing 50 % or more by weight of hair.....	kg	Free	5.5%	20% and 38.6¢/kg	Free
5105.40.99	00	---Other.....	kg	10%	12.5%	22.5% and 49.6¢/kg	8%
51.06		Yarn of carded wool, not put up for retail sale.					
5106.10.00		-Containing 85% or more by weight of wool.....		10%	12.5%	22.5% and 49.6¢/kg	-
	10	-----Carpet yarn.....	kg				
	90	-----Other.....	kg				
5106.20.00		-Containing less than 85% by weight of wool.....		10%	12.5%	22.5% and 49.6¢/kg	-
	10	-----Mixed solely with man-made fibres..	kg				
	90	-----Other.....	kg				
51.07		Yarn of combed wool, not put up for retail sale.					
5107.10.00		-Containing 85% or more by weight of wool.....		10%	12.5%	22.5% and 49.6¢/kg	-
	10	-----For apparel.....	kg				
	90	-----Other.....	kg				
5107.20.00		-Containing less than 85% by weight of wool.....		10%	12.5%	22.5% and 49.6¢/kg	-
	11	-----Mixed solely with man-made fibres:					
	19	-----Polyester.....	kg				
	90	-----Other.....	kg				
	90	-----Other.....	kg				
51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale.					
5108.10		-Carded					
5108.10.10	00	---Containing 50 % or more by weight of hair.....	kg	Free	5.5%	20% and 38.6¢/kg	Free
5108.10.90	00	---Other.....	kg	10%	12.5%	22.5% and 49.6¢/kg	-
5108.20		-Combed					
5108.20.10	00	---Containing 50 % or more by weight of hair.....	kg	Free	5.5%	20% and 38.6¢/kg	Free

## APPENDIX 1: (CONT.)

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## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 51- 5

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
5108.20.90	00	---Other.....	kg	10%	12.5%	22.5% and 49.6¢/kg	-
5109.		Yarn of wool or of fine animal hair, put up for retail sale.					
5109.10.00		-Containing 85% or more by weight of wool or of fine animal hair.....		10%	12.5%	22.5% and 49.6¢/kg	8%
	10	-----Wool.....	kg				
	20	-----Fine animal hair.....	kg				
5109.90.00	00	-Other.....	kg	10%	12.5%	22.5% and 49.6¢/kg	8%
51.10							
5110.00		Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.					
5110.00.10	00	--Containing 50 % or more by weight of hair.....	kg	Free	5.5%	20% and 38.6¢/kg	Free
5110.00.90	00	--Other.....	kg	10%	12.5%	22.5% and 49.6¢/kg	-
51.11		Woven fabrics of carded wool or of carded fine animal hair.					
5111.11		-Containing 85% or more by weight of wool or fine animal hair:					
5111.11.10		--Of a weight not exceeding 300 g/m <sup>2</sup>					
		--In the gray or unfinished condition weighing not more than 136 g/m <sup>2</sup> .....					
	10	-----For apparel.....	kg	Free	15%	30% and 44¢/kg	Free
	90	-----Other.....	kg				
5111.11.90		--Other.....	kg	18% but not to exceed \$1.32/kg	25% but not to exceed \$2.42/kg	40% and 88¢/kg	-
5111.19.00							
	10	-----For apparel.....	kg				
	90	-----Other.....	kg				
	--Other.....						
	10	-----For apparel.....	kg				
	90	-----Other.....	kg				
5111.20		-Other, mixed mainly or solely with man-made filaments					
5111.20.10	00	--In the gray or unfinished condition weighing not more than 136 g/m <sup>2</sup> .....	kg	Free	15%	30% and 44¢/kg	Free
		--Other:					
		--Of a weight not exceeding 300 g/m <sup>2</sup> ..	kg	18% but not to exceed \$1.32/kg	25% but not to exceed \$2.42/kg	40% and 88¢/kg	-

APPENDIX 1: (CONT.)  
CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 51- 6

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
5111.20	92 00	----Of a weight exceeding 300 g/m <sup>2</sup> .....	kg	18% but not to exceed \$1.32/kg	25%	40% and 88¢/kg	16.5%
5111.30		-Other, mixed mainly or solely with man-made staple fibres					
5111.30.10	00	---In the gray or unfinished condition weighing not more than 136 g/m <sup>2</sup> .....	kg	Free	15%	30% and 44¢/kg	Free
5111.30.91	00	---Other: ----Of a weight not exceeding 300 g/m <sup>2</sup> ..	kg	18% but not to exceed \$1.32/kg 18% but not to exceed \$1.32/kg	25% but not to exceed \$2.42/kg 25%	40% and 88¢/kg	-
5111.30.92	00	----Of a weight exceeding 300 g/m <sup>2</sup> .....	kg	\$1.32/kg	40% and 88¢/kg	16.5%	
5111.90		-Other					
5111.90.10	00	---In the gray or unfinished condition weighing not more than 136 g/m <sup>2</sup> .....	kg	Free	15%	30% and 44¢/kg	Free
5111.90.91	00	---Other: ----Of a weight not exceeding 300 g/m <sup>2</sup> ..	kg	18% but not to exceed \$1.32/kg 18% but not to exceed \$1.32/kg	25% but not to exceed \$2.42/kg 25%	40% and 88¢/kg	-
5111.90.92	00	----Of a weight exceeding 300 g/m <sup>2</sup> .....	kg	\$1.32/kg	40% and 88¢/kg	16.5%	
51.12		Woven fabrics of combed wool or of combed fine animal hair.					
		-Containing 85% or more by weight of wool or fine animal hair:					
5112.11		--Of a weight not exceeding 200 g/m <sup>2</sup>					
5112.11.10		---In the gray or unfinished condition weighing not more than 136 g/m <sup>2</sup> .....					
5112.11.90	10 90	----For apparel..... ----Other.....	kg kg	Free	15%	30% and 44¢/kg	Free
5112.11.90		---Other.....					-
5112.19	10 90	----For apparel..... ----Other.....	kg kg	18% but not to exceed \$1.32/kg	25% but not to exceed \$2.42/kg	40% and 88¢/kg	-
5112.19.10	00	--Billiard cloth.....	kg	Free	20%	40% and 77¢/kg	Free
5112.19.91		---Other: ----Of a weight exceeding 200 g/m <sup>2</sup> but not exceeding 300 g/m <sup>2</sup> .....					
5112.19.91	10 90	18% but not to exceed \$1.32/kg	25% but not to exceed \$2.42/kg	40% and 88¢/kg	-		
5112.19.92		----For apparel..... ----Other.....	kg kg	18% but not to exceed \$1.32/kg	25%	40% and 88¢/kg	16.5%
5112.19.92	10 90	----Of a weight exceeding 300 g/m <sup>2</sup> .....	kg	\$1.32/kg	40% and 88¢/kg	16.5%	
5112.19.92	10 90	----For apparel..... ----Other.....	kg kg	18% but not to exceed \$1.32/kg	25%	40% and 88¢/kg	
5112.19.92	10 90	----Of a weight exceeding 300 g/m <sup>2</sup> .....	kg	\$1.32/kg	40% and 88¢/kg		

## APPENDIX 1: (CONCL.)

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## CANADIAN TARIFF SCHEDULE

## Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN-Rate	GEN Rate	GPT Rate
5112.20		-Other, mixed mainly or solely with man-made filaments					
5112.20.10	00	---In the gray or unfinished condition weighing not more than 136 g/m <sup>2</sup> .....	kg	Free	15%	30% and 44¢/kg	Free
		---Other:					
5112.20.91	00	----Of a weight not exceeding 300 g/m <sup>2</sup> ...	kg	18% but not to exceed \$1.32/kg	25% but not to exceed \$2.42/kg	40% and 88¢/kg	-
5112.20.92	00	----Of a weight exceeding 300 g/m <sup>2</sup> .....	kg	18% but not to exceed \$1.32/kg	25%	40% and 88¢/kg	16.5%
5112.30		-Other, mixed mainly or solely with man-made staple fibres					
5112.30.10	00	---Billiard cloth.....	kg	Free	20%	40% and 77¢/kg	Free
5112.30.20	00	---Woven fabrics in the gray or unfinished condition weighing not more than 136 g/m <sup>2</sup> .....	kg	Free	15%	30% and 44¢/kg	Free
		---Other:					
5112.30.91	00	----Of a weight not exceeding 300 g/m <sup>2</sup> ...	kg	18% but not to exceed \$1.32/kg	25% but not to exceed \$2.42/kg	40% and 88¢/kg	-
5112.30.92	00	----Of a weight exceeding 300 g/m <sup>2</sup> .....	kg	18% but not to exceed \$1.32/kg	25%	40% and 88¢/kg	16.5%
5112.80		-Other					
5112.80.10	00	---In the gray or unfinished condition weighing not more than 136 g/m <sup>2</sup> .....	kg	Free	15%	30% and 44¢/kg	Free
		---Other:					
5112.80.91	00	----Of a weight not exceeding 300 g/m <sup>2</sup> ...	kg	18% but not to exceed \$1.32/kg	25% but not to exceed \$2.42/kg	40% and 88¢/kg	-
5112.80.92	00	----Of a weight exceeding 300 g/m <sup>2</sup> .....	kg	18% but not to exceed \$1.32/kg	25%	40% and 88¢/kg	16.5%
51.13							
5113.00		Woven fabrics of coarse animal hair or of horsehair.					
5113.00.10	00	---Hairecloth, of horsehair and cotton or other vegetable fibres.....	kg	11.3%	11.3%	30%	7.5%
5113.00.20	00	---Other woven fabrics in the gray or unfinished condition weighing not more than 136 g/m <sup>2</sup> .....	kg	Free	15%	30% and 44¢/kg	Free
		---Other:					
5113.00.91	00	----Of a weight not exceeding 300 g/m <sup>2</sup> ...	kg	18% but not to exceed \$1.32/kg	25% but not to exceed \$2.42/kg	40% and 88¢/kg	-
5113.00.92	00	----Of a weight exceeding 300 g/m <sup>2</sup> .....	kg	18% but not to exceed \$1.32/kg	25%	40% and 88¢/kg	16.5%



CHAPTER 52CottonA. Introduction

Proposed Chapter 52 incorporates, in whole or in part, 63 items of the Customs Tariff as listed below:

- \*41310-1 Materials for use in the manufacture...goods specified in...41305-1
- 43877-1 Materials ... for use in the manufacture of (motor vehicles) ...
- 44200-1 Articles and materials ... manufacture of (agricultural machinery) ...
- 47900-1 Materials and articles for use ... in the manufacture ...
- 49220-1 Materials for use in the manufacture (petroleum industry) ...
- 52005-1 Raw cotton and cotton linters ...
- 52010-1 Cotton fibres, n.o.p., and carded sliver, wholly of cotton  
Yarns and rovings, including threads, cords ... of cotton:  
  - \*52101-1 Singles, n.o.p.  
For use in ... cotton sewing ... or Schiffli embroidery thread:
  - \*52102-1 Singles
  - \*52103-1 Plied  
For use in ... crochet, knitting, darning or embroidery cottons ...:
  - \*52104-1 Singles
  - \*52105-1 Plied
  - \*52106-1 Of 85 dtex or finer ... for use in ... levers' lace
  - 52107-1 Other, n.o.p.
  - \*52108-1 Mercerized yarns of 80 dtex and finer
  - \*52109-1 Yarns ... of cotton ... of 197 dtex or finer ...  
Woven fabrics, wholly of cotton:  
    - 52201-1 Not bleached, mercerized nor coloured, n.o.p.
    - 52202-1 Bleached or mercerized, not coloured, n.o.p.
    - 52203-1 Coloured, n.o.p.
    - 52204-1 Composed of yarns of counts of 60 dtex or less ...
    - \*52206-1 Bleached ... for use in ... handkerchiefs ... of cotton
    - 52207-1 Weighing not more than 40 g/m<sup>2</sup>, not bleached nor coloured
    - 52208-1 Not coloured, for use in ... ribbons for typewriters ...
    - \*52230-1 Woven fabrics ... of cotton ... not more than 40 g/m<sup>2</sup> bleached ...
    - \*52236-1 Woven fabrics ... of cotton, No. 8 duck quality or heavier ...
    - 52240-1 Woven fabrics ... otherwise classified under tariff item 52204-1 ...
    - \*52245-1 Woven fabrics ... of combed cotton yarns, of 100 dtex or finer ...
    - \*52250-1 Woven fabrics ... of cotton ... of cotton and viscose rayon fibres ...
    - \*52255-1 Woven fabrics ... of cotton ... 380 g/m<sup>2</sup> or heavier ...
    - 52265-1 Towelling of crash or huck ... of cotton ...
    - \*52270-1 Woven fabrics...of cotton, not less than 66 cm nor more than 104 cm...
    - \*52400-1 Woven fabrics, open mesh ... of cotton ...
    - 53110-1 Rovings and yarns ... of wool, or in part of hair, n.o.p.
    - 53205-1 Woven fabrics composed ... of yarns of wool or hair, n.o.p.
    - 53210-1 Woven fabrics ... of wool or hair ... not less than 406 g/m<sup>2</sup>

\* Indicates that goods under the present tariff item are classified only to this Chapter.

53225-1 Woven fabrics ... yarns of wool ... manufacture of neckties ...  
 53240-1 Woven fabrics ... of wool or cotton blended yarns ...  
     Yarns and rovings ... of vegetable fibres, n.o.p. ....  
 54107-1   Singles, n.o.p.  
 54108-1   Other, n.o.p.  
 54205-1 Woven fabrics ... of vegetable fibres ... with cut pile, n.o.p. ....  
 55110-1 Yarns and rovings of silk and vegetable fibres  
 55210-1 Woven fabrics of silk and vegetable fibres, n.o.p.  
 55905-1 Rags and wastes ... used textile manufactures or waste ...  
 55920-1 Garnetted material ... by disintegrating yarns or fabrics, n.o.p.  
 55925-1 Nubs, slugs, slubs, nep or kems  
 56110-1 Yarns and rovings ... of man-made fibres or filaments ...  
 56120-1 Yarns and rovings ... of man-made fibres or filaments ...  
     Woven fabrics ... of man-made fibres ... or of glass fibres ....  
 56205-1   Exceeding 30 cm in width  
 56208-1 Woven fabrics ... would be classified under tariff item 56205-1 ...  
 56209-1 Woven fabrics ... otherwise ... 56205-1 ...  
**\*56212-1** Woven fabrics, in the greige ... of vegetable fibres ...  
 56213-1 Woven fabrics, in the greige ... of cotton and polyester ...  
 56220-1 Umbrella-covering fabrics ... not less than 9 m ...  
 56225-1 Woven fabrics ... of silk or of man-made fibres or filaments ...  
 56227-1 Woven fabrics ... of cotton, linen, wool, silk ...  
 56265-1 Woven fabrics ... of cotton or of man-made fibres ...  
 56700-1 Sails for boats and ships; textile fabrics, in the web ...  
 56705-1 Woven fabrics ... of man-made fibres ... sails ...  
 56710-1 Woven fabrics ... for use in ... insignia for sails ...  
 57415-1 Woven cotton fabric, with electrostatically flocked pile ...  
**\*69110-1** Materials and articles ... goods ... enumerated in ... 69105-1  
 69605-1 Apparatus, utensils and instruments ...  
 95006-1 All parts, and ... original equipment ... commercial vehicles ...

#### B. The Board's Analysis and Recommendations

The Canadian Textiles Institute (CTI) recommended in its submission that textile flock be broken in order that the current MFN rate of Free be maintained for "natural" fibres, e.g., cotton and wool. The Board is satisfied that no further action is required at this time since cotton flock which currently enters under tariff item 52010-1 with a rate of Free has been allocated totally to heading 52.01 with a rate of Free and to tariff item 5203.00.10.00 with a rate of Free.

The Board also received a submission from Grey, Clark, Shih and Associates, Limited representing the interests of the apparel industry. It requested that the proposed Schedule maintain current applied and post-MTN rates (whichever are the lower) on items which would be subject to significant increases if the proposed Schedules were applied without modification. With

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\* Indicates that goods under the present tariff item are classified only to this Chapter.

respect to Chapter 52 this would involve goods currently classified to tariff items 52201-1, 52204-1, 53205-1, 53210-1, 54205-1 and 55210-1, items specifically mentioned in the submission as being of concern in this regard.

Upon due consideration of this request the Board concluded that it could not confine its recommendations to reductions in rates of duty contained in the proposed Schedule. It is recognized that the goods of interest are material inputs for the apparel industry, and that, therefore, the proposal is for maintenance of current MFN rates where they are lower, not higher. However, the Board is of the opinion in those instances where new tariff lines restoring current lower rates of duty involve offsetting increases elsewhere, that the restoration of the higher rates should be recommended as well. Furthermore, the Board must compare the extent of the changes in rate and the affected volume of trade with the impact of the additional tariff lines on the simplicity of the proposed Schedule.

In line with these conclusions and in order to restore the current MFN rates of tariff items 53205-1, 53210-1, 55210-1 and 56205-1 the Board recommends that heading 52.12 be amended as follows:

		<u>MFN Rate</u>
52.12	Other woven fabrics of cotton.	
	-Weighing not more than 200 g/m <sup>2</sup>	
5212.11	--Unbleached	
5212.11.10.00	---Mixed mainly or solely with silk . . . . .	kg 11.3%
5212.11.20.00	---Mixed mainly or solely with wool or hair .	kg 25%
5212.11.30.00	---Mixed mainly or solely with man-made or glass fibres, not containing wool or hair .	kg 25%
5212.11.90.00	---Other . . . . .	kg 17.5%
5212.12	--Bleached	
5212.12.10.00	---Mixed mainly or solely with silk . . . . .	kg 11.3%
5212.12.20.00	---Mixed mainly or solely with wool or hair .	kg 25%
5212.12.30.00	---Mixed mainly or solely with man-made or glass fibres, not containing wool or hair .	kg 25%
5212.12.90.00	---Other . . . . .	kg 17.5%
5212.13	--Dyed	
5212.13.10.00	---Mixed mainly or solely with silk . . . . .	kg 11.3%
5212.13.20.00	---Mixed mainly or solely with wool or hair .	kg 25%
5212.13.30.00	---Mixed mainly or solely with man-made or glass fibres, not containing wool or hair .	kg 25%
5212.13.90.00	---Other . . . . .	kg 17.5%
5212.14	--Of yarns of different colours	
5212.14.10.00	---Mixed mainly or solely with silk . . . . .	kg 11.3%
5212.14.20.00	---Mixed mainly or solely with wool or hair .	kg 25%
5212.14.30.00	---Mixed mainly or solely with man-made or glass fibres, not containing wool or hair .	kg 25%
5212.14.90.00	---Other . . . . .	kg 17.5%

			MFN Rate
5212.15	--Printed		
5212.15.10.00	---Mixed mainly or solely with silk . . . . .	kg	11.3%
5212.15.20.00	---Mixed mainly or solely with wool or hair .	kg	25%
5212.15.30.00	---Mixed mainly or solely with man-made or glass fibres, not containing wool or hair .	kg	25%
5212.15.90.00	---Other . . . . .	kg	17.5%
	-Weighing more than 200 g/m <sup>2</sup>		
5212.21	--Unbleached		
5212.21.10.00	---Mixed mainly or solely with silk . . . . .	kg	11.3%
5212.21.20.00	---Mixed mainly or solely with wool or hair .	kg	25%
5212.21.30.00	---Mixed mainly or solely with man-made or glass fibres, not containing wool or hair .	kg	25%
5212.21.90.00	---Other . . . . .	kg	17.5%
5212.22	--Bleached		
5212.22.10.00	---Mixed mainly or solely with silk . . . . .	kg	11.3%
5212.22.20.00	---Mixed mainly or solely with wool or hair .	kg	25%
5212.22.30.00	---Mixed mainly or solely with man-made or glass fibres, not containing wool or hair .	kg	25%
5212.22.90.00	---Other . . . . .	kg	17.5%
5212.23	--Dyed		
5212.23.10.00	---Mixed mainly or solely with silk . . . . .	kg	11.3%
5212.23.20.00	---Mixed mainly or solely with wool or hair .	kg	25%
5212.23.30.00	---Mixed mainly or solely with man-made or glass fibres, not containing wool or hair .	kg	25%
5212.23.90.00	---Other . . . . .	kg	17.5%
5212.24	--Of yarns of different colours		
5212.24.10.00	---Mixed mainly or solely with silk . . . . .	kg	11.3%
5212.24.20.00	---Mixed mainly or solely with wool or hair .	kg	25%
5212.24.30.00	---Mixed mainly or solely with man-made or glass fibres, not containing wool or hair .	kg	25%
5212.24.90.00	---Other . . . . .	kg	17.5%
5212.25	--Printed		
5212.25.10.00	---Mixed mainly or solely with silk . . . . .	kg	11.3%
5212.25.20.00	---Mixed mainly or solely with wool or hair .	kg	25%
5212.25.30.00	---Mixed mainly or solely with man-made or glass fibres, not containing wool or hair .	kg	25%
5212.25.90.00	---Other . . . . .	kg	17.5%

The conversion of tariff item 52204-1, Free, has been accomplished for two-thirds of its 1980-82 trade in heading 52.08 without a change in rate. The remaining one-third is spread over the other tariff lines in the heading but with either the change in rate or volume of trade, or both, being too small, and the number of additional tariff lines being excessive. The same reasoning applies to tariff item 52201-1 allocated to subheading 5209.22. The Board, therefore, does not make any rate recommendations in this regard.

The Board further recommends the following adjustment to the Subheading Legal Note at the beginning of the Chapter to correspond to the current official text of the HS.

In the English text of Subheading Legal Note 1, line 1, add "s" to "purpose".

TABLE 52.1The Board's Nomenclature Recommendations

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
5202.90	-Other, including garnetted stock . . . . . Autres, y compris les éffilochés	3
5204.19.00.00	--Containing less than 85 % by weight of cotton . . . . . Contenant moins de 85 % en poids de coton	3
5207.90.00.00	-Containing less than 85 % by weight of cotton Contenant moins de 85 % en poids de coton	3
5208.11.10	---Wholly of cotton, weighing not more than 40 g/m <sup>2</sup> ; wholly of cotton yarns measuring 59 decitex or less . . . . .	2
5208.19.00.10	-----Satin weave . . . . . Armure satin	5
5208.29.00.10	-----Satin weave . . . . . Armure satin	5
5208.39.00.10	-----Satin weave . . . . . Armure satin	5
5208.49.00.10	-----Satin weave . . . . . Armure satin	5
5208.59.00.10	-----Satin weave . . . . . Armure satin	5
5209.11.00.21	-----Pour les vêtements . . . . .	2
5209.11.00.29	Renumber to 5209.11.00.22 -----For non-apparel . . . . . Autres que pour les vêtements	3
5209.12.00.11	-----Pour les vêtements . . . . .	2
5209.12.00.19	Renumber to 5209.12.00.12 -----For non-apparel . . . . . Autres que pour les vêtements	3

<u>HS Code</u>	<u>Description of Goods</u>	Reasons for Changes
5209.19.00.10	-----Satin weave . . . . . Armure satin	5
5209.21.00.21	-----Pour les vêtements . . . . .	2
5209.21.00.29	Renumber to 5209.21.00.22 -----For non-apparel . . . . . Autres que pour les vêtements	3
5209.22.00.11	-----Pour les vêtements . . . . .	2
5209.22.00.19	Renumber to 5209.22.00.12 -----For non-apparel . . . . . Autres que pour les vêtements	3
5209.29.00.10	-----Satin weave . . . . . Armure satin	5
5209.31.00.21	-----Pour les vêtements . . . . .	2
5209.31.00.29	Renumber to 5209.31.00.22 -----For non-apparel . . . . . Autres que pour les vêtements	3
5209.32.00.11	-----Pour les vêtements . . . . .	2
5209.32.00.19	Renumber to 5209.32.00.12 -----For non-apparel . . . . . Autres que pour les vêtements	3
5209.39.00.10	-----Satin weave . . . . . Armure satin	5
5209.41.00.11	-----Pour les vêtements . . . . .	2
5209.41.00.19	Renumber to 5209.41.00.12 -----For non-apparel . . . . . Autres que pour les vêtements	3
5209.42.00.90	Renumber 5209.42.00.20 -----Not containing elastomeric yarns . . . . . Ne contenant pas de fils d'élastomères	3
5209.42.00.91	Renumber 5209.42.00.21	3
5209.42.00.92	Renumber 5209.42.00.22	3

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
5209.42.00.99	Renumber 5209.42.00.23 -----Weighing more than 406 g/m <sup>2</sup> . . . . . D'un poids excédant 406 g/m <sup>2</sup>	3
5209.43.00.11	-----Pour les vêtements . . . . .	2
5209.43.00.19	Renumber to 5209.43.00.12 -----For non-apparel . . . . . Autres que pour les vêtements	3
5209.49.00.10	-----Satin weave . . . . . Armure satin	5
5209.51.00.21	-----Pour les vêtements . . . . .	2
5209.51.00.29	Renumber to 5209.51.00.22 -----For non-apparel . . . . . Autres que pour les vêtements	3
5209.52.00.11	-----Pour les vêtements . . . . .	2
5209.52.00.19	Renumber to 5209.52.00.12 -----For non-apparel . . . . . Autres que pour les vêtements	3
5209.59.00.10	-----Satin weave . . . . . Armure satin	5
5211.42.00.90	Renumber 5211.42.00.20 -----Not containing textured polyester yarns . Ne contenant pas de fils texturés de polyester	3
5211.42.00.91	Renumber 5211.42.00.21	3
5211.42.00.92	Renumber 5211.42.00.22	3
5211.42.00.99	Renumber to 5211.42.00.23 -----Weighing more than 406 g/m <sup>2</sup> . . . . . D'un poids excédant 406 g/m <sup>2</sup>	3



Chapter 52

COTTON

**Subheading Legal Note.**

\*

1. For the purposes of subheading Nos. 5209.42 and 5211.42, the expression "denim" means fabrics of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are dyed blue and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of blue than that of the warp yarns.

\*



TABLE 52.2: SCHEDULE RECOMMENDED BY THE BOARD

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 52-3

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
52.01 5201.00.00.00	Cotton, not carded or combed . . . . .	kg	Free	Free	12.5%	Free	
52.02	Cotton waste (including yarn waste and garnetted stock).						
5202.10.00.00	-Yarn waste (including thread waste) . . . . .	kg	Free	Free	Free	Free	*
5202.91.00.00	--Other, including garnetted stock	kg	Free	Free	20%	-	
5202.99.00.00	--Garnetted stock . . . . .	kg	Free	Free	Free	Free	
52.03	Cotton, carded or combed.						
5203.00.10.00	--Slivers . . . . .	kg	Free	Free	12.5%	Free	
5203.00.90.00	--Other . . . . .	kg	12.5%	12.5%	22.5%	-	
52.04	Cotton sewing thread, whether or not put up for retail sale.						
5204.11.00.00	-Not put up for retail sale						
5204.19.00.00	--Containing 85 % or more by weight of cotton . . . . .	kg	12.5%	12.5%	30%	-	
	--Containing less than 85 % by weight of cotton . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-	*
5204.20.00.00	-Put up for retail sale . . . . .	kg	12.5%	12.5%	30%	-	
52.05	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.						
5205.11.00.00	-Single yarn, of uncombed fibres						
	--Measuring 714.29 decitex or more (not exceeding 14 metric number) . . . . .	kg	12.5%	12.5%	22.5%	-	
5205.12.00.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) . . . . .	kg	12.5%	12.5%	22.5%	-	
5205.13.00.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) . . . . .	kg	12.5%	12.5%	22.5%	-	
5205.14.00.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) . . . . .	kg	12.5%	12.5%	22.5%	-	
5205.15.00.00	--Measuring less than 125 decitex (exceeding 80 metric number) . . . . .	kg	12.5%	12.5%	22.5%	-	
5205.21.00.00	-Single yarn, of combed fibres						
	--Measuring 714.29 decitex or more (not exceeding 14 metric number) . . . . .	kg	12.5%	12.5%	22.5%	-	
5205.22.00.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) . . . . .	kg	12.5%	12.5%	22.5%	-	

TABLE 52.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 52-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5205.23.00.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) . . . . .	kg	12.5%	12.5%	22.5%	-
5205.24.00.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) . . . . .	kg	12.5%	12.5%	22.5%	-
5205.25.00.00	--Measuring less than 125 decitex (exceeding 80 metric number) . . . . .	kg	12.5%	12.5%	22.5%	-
5205.31.00.	-Multiple (folded) or cabled yarn, of uncombed fibres					
	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) . . . . .	kg	12.5%	12.5%	30%	-
10	----1475 decitex or more . . . . .	kg				
90	----Other . . . . .	kg				
5205.32.00.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) . . . . .	kg	12.5%	12.5%	30%	-
5205.33.00.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) . . . . .	kg	12.5%	12.5%	30%	-
5205.34.00.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) . . . . .	kg	12.5%	12.5%	30%	-
5205.35.00.00	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) . . . . .	kg	12.5%	12.5%	30%	-
5205.41.00.00	-Multiple (folded) or cabled yarn, of combed fibres					
	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) . . . . .	kg	12.5%	12.5%	30%	-
5205.42.00.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) . . . . .	kg	12.5%	12.5%	30%	-
5205.43.00.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) . . . . .	kg	12.5%	12.5%	30%	-
5205.44.00.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) . . . . .	kg	12.5%	12.5%	30%	-
5205.45	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	12.5%	12.5%	30%	-
5205.45.10.00	--Wholly of cotton, mercerized, measuring 79 decitex or less . . . . .	kg	Free	Free	30%	Free
5205.45.90.00	--Other . . . . .	kg	12.5%	12.5%	30%	-

TABLE 52.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 52-5

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
52.06	Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.					
5206.11.00.00	--Single yarn, of uncombed fibres --Measuring 714.29 decitex or more (not exceeding 14 metric number) . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5206.12.00.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5206.13.00.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5206.14.00.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5206.15.00.00	--Measuring less than 125 decitex (exceeding 80 metric number) . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5206.21.00.00	--Single yarn, of combed fibres --Measuring 714.29 decitex or more (not exceeding 14 metric number) . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5206.22.00.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5206.23.00.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5206.24.00.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5206.25.00.00	--Measuring less than 125 decitex (exceeding 80 metric number) . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5206.31.00.00	--Multiple (folded) or cabled yarn, of uncombed fibres --Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5206.32.00.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5206.33.00.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-

TABLE 52.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 52-6

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5206.34.00.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5206.35.00.00	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
	-Multiple (folded) or cabled yarn, of combed fibres					
5206.41.00.00	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5206.42.00.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5206.43.00.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5206.44.00.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5206.45.00.00	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
52.07	Cotton yarn (other than sewing thread) put up for retail sale.					
5207.10.00.	-Containing 85 % or more by weight of cotton . . . . .					
10	----Embroidery . . . . .	kg	12.5%	12.5%	30%	-
20	----Crochet or hand-knitting . . . . .	kg				
90	----Other . . . . .	kg				
5207.90.00.00	-Containing less than 85 % by weight of cotton . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
52.08	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m <sup>2</sup> .					
5208.11	-Unbleached					
	--Plain weave, weighing not more than 100 g/m <sup>2</sup>					
5208.11.10.	--Wholly of cotton, weighing not more than 40 g/m <sup>2</sup> ; wholly of cotton yarns measuring 59 decitex or less . . . . .					
10	----Gauze . . . . .	kg	Free	Free	35%	Free
90	----Other . . . . .	kg				*

TABLE 52.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 52-7

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5208.11.90.	---Other . . . . .		15%	15%	30%	-
10	----Gauze . . . . .	kg				
90	----Other . . . . .	kg				
5208.12.00.	--Plain weave, weighing more than 100 g/m <sup>2</sup> .		15%	15%	30%	-
10	----Poplins and broadcloths . . . . .	kg				
20	----Printcloths and sheetings (not napped or brushed) . . . . .	kg				
90	----Other . . . . .	kg				
5208.13.00.00	--3-thread or 4-thread twill, including cross twill . . . . .	kg	15% 15%	15% 15%	30% 30%	-
5208.19.00.	--Other fabrics . . . . .	kg				*
10	----Satin weave . . . . .	kg				
90	----Other . . . . .	kg				
5208.21.00.	-Bleached					
	--Plain weave, weighing not more than 100 g/m <sup>2</sup> . . . . .	kg	15.7%	17.5%	30%	-
10	----Gauze . . . . .	kg				
90	----Other . . . . .	kg				
5208.22	--Plain weave, weighing more than 100 g/m <sup>2</sup> .					
5208.22.10.00	--Wholly of cotton yarns measuring 59 decitex or less . . . . .	kg	Free 15.7%	Free 17.5%	35% 30%	Free
5208.22.90.	--Other . . . . .	kg				
10	----Poplins and broadcloths . . . . .	kg				
20	----Printcloths and sheetings (not napped or brushed) . . . . .	kg				
90	----Other . . . . .	kg				
5208.23.00.00	--3-thread or 4-thread twill, including cross twill . . . . .	kg	15.7% 15.7%	17.5% 17.5%	30% 30%	-
5208.29.00.	--Other fabrics . . . . .	kg				*
10	----Satin weave . . . . .	kg				
90	----Other . . . . .	kg				
5208.31.00.00	-Dyed					
	--Plain weave, weighing not more than 100 g/m <sup>2</sup> . . . . .	kg	15.7%	17.5%	35%	-
5208.32	--Plain weave, weighing more than 100 g/m <sup>2</sup> .					
5208.32.10.00	--Wholly of cotton yarns measuring 59 decitex or less . . . . .	kg	Free 15.7%	Free 17.5%	35% 35%	Free
5208.32.90.	--Other . . . . .	kg				
10	----Poplins and broadcloths . . . . .	kg				
20	----Printcloths and sheetings (not napped or brushed) . . . . .	kg				
90	----Other . . . . .	kg				
5208.33.00.00	--3-thread or 4-thread twill, including cross twill . . . . .	kg	15.7% 15.7%	17.5% 17.5%	35% 35%	-
5208.39.00.	--Other fabrics . . . . .	kg				*
10	----Satin weave . . . . .	kg				
90	----Other . . . . .	kg				
5208.41.00.00	-Of yarns of different colours					
	--Plain weave, weighing not more than 100 g/m <sup>2</sup> . . . . .	kg	15.7%	17.5%	35%	-
5208.42	--Plain weave, weighing more than 100 g/m <sup>2</sup> .					
5208.42.10.00	--Wholly of cotton yarns measuring 59 decitex or less . . . . .	kg	Free 15.7%	Free 17.5%	35% 35%	Free
5208.42.90.	--Other . . . . .	kg				
10	----Poplins and broadcloths . . . . .	kg				
20	----Printcloths and sheetings (not napped or brushed) . . . . .	kg				
90	----Other . . . . .	kg				
5208.43.00.00	--3-thread or 4-thread twill, including cross twill . . . . .	kg	15.7% 15.7%	17.5% 17.5%	35% 35%	-
5208.49.00.	--Other fabrics . . . . .	kg				*
10	----Satin weave . . . . .	kg				
90	----Other . . . . .	kg				

TABLE 52.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 52-8

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	
5208.51.00.00	-Printed --Plain weave, weighing not more than 100 g/m <sup>2</sup> . . . . .	kg	15.7%	17.5%	35%	-
5208.52	--Plain weave, weighing more than 100 g/m <sup>2</sup> . . . . .	kg	Free	Free	35%	
5208.52.10.00	--Wholly of cotton yarns measuring 59 decitex or less . . . . .	kg	15.7%	17.5%	35%	Free
5208.52.90.	--Other . . . . .	kg				-
10	-----Poplins and broadcloths . . . . .	kg				
20	-----Printcloths and sheetings (not napped or brushed) . . . . .	kg				
90	-----Other . . . . .	kg				
5208.53.00.00	--3-thread or 4-thread twill, including cross twill . . . . .	kg	15.7%	17.5%	35%	-
5208.59.00.	--Other fabrics . . . . .	kg	15.7%	17.5%	35%	-
10	-----Satin weave . . . . .	kg				*
90	-----Other . . . . .	kg				
52.09	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m <sup>2</sup> .					
	-Unbleached					
5209.11.00.	--Plain weave . . . . .	kg	15%	15%	30%	-
10	-----Duck and allied fabrics . . . . .	kg				
	-----Napped or brushed fabrics . . . . .	kg				*
21	-----For apparel . . . . .	kg				
22	-----For non-apparel . . . . .	kg				
90	-----Other . . . . .	kg				
5209.12.00.	--3-thread or 4-thread twill, including cross twill . . . . .	kg	15%	15%	30%	-
	-----Napped or brushed fabrics . . . . .	kg				
11	-----For apparel . . . . .	kg				*
12	-----For non-apparel . . . . .	kg				
90	-----Other . . . . .	kg				
5209.19.00.	--Other fabrics . . . . .	kg	15%	15%	30%	-
10	-----Satin weave . . . . .	kg				*
90	-----Other . . . . .	kg				
5209.21.00.	-Bleached					
10	--Plain weave . . . . .	kg	15.7%	17.5%	30%	-
	-----Duck and allied fabrics . . . . .	kg				
	-----Napped or brushed fabrics . . . . .	kg				*
21	-----For apparel . . . . .	kg				
22	-----For non-apparel . . . . .	kg				
90	-----Other . . . . .	kg				
5209.22.00.	--3-thread or 4-thread twill, including cross twill . . . . .	kg	15.7%	17.5%	30%	-
	-----Napped or brushed fabrics . . . . .	kg				
11	-----For apparel . . . . .	kg				*
12	-----For non-apparel . . . . .	kg				
90	-----Other . . . . .	kg				
5209.29.00.	--Other fabrics . . . . .	kg	15.7%	17.5%	30%	-
10	-----Satin weave . . . . .	kg				*
90	-----Other . . . . .	kg				
5209.31.00.	-Dyed					
10	--Plain weave . . . . .	kg	15.7%	17.5%	35%	-
	-----Duck and allied fabrics . . . . .	kg				
	-----Napped or brushed fabrics . . . . .	kg				*
21	-----For apparel . . . . .	kg				
22	-----For non-apparel . . . . .	kg				
90	-----Other . . . . .	kg				

TABLE 52.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 52-9

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5209.32.00.	-3-thread or 4-thread twill, including cross twill . . . . .		15.7%	17.5%	35%	-
11	----Napped or brushed fabrics	kg				*
12	----For apparel . . . . .	kg				*
90	----For non-apparel . . . . .	kg				*
5209.39.00.	----Other . . . . .	kg	15.7%	17.5%	35%	-
10	----Other fabrics . . . . .	kg				*
90	----Satin weave . . . . .	kg				*
5209.41.00.	----Other . . . . .	kg				
10	-Of yarns of different colours		15.7%	17.5%	35%	-
11	--Plain weave . . . . .					
12	----Napped or brushed fabrics	kg				*
90	----For apparel . . . . .	kg				*
5209.42.00.	----For non-apparel . . . . .	kg				*
10	----Other . . . . .	kg	15.7%	17.5%	35%	-
21	----Denim . . . . .	kg				*
22	----Containing elastomeric yarns					*
23	----Not containing elastomeric yarns	kg				*
5209.43.00.	21 ----Weighing not more than 339 g/m <sup>2</sup> . . . . .	kg				*
5209.43.00.	22 ----Weighing more than 339 g/m <sup>2</sup> but not more than 406 g/m <sup>2</sup> . . . . .	kg				*
5209.43.00.	23 ----Weighing more than 406 g/m <sup>2</sup> . . . . .	kg				*
10	----Other fabrics of 3-thread or 4-thread twill, including cross twill . . . . .		15.7%	17.5%	35%	-
11	----Napped or brushed fabrics	kg				*
12	----For apparel . . . . .	kg				*
90	----For non-apparel . . . . .	kg				*
5209.49.00.	----Other . . . . .	kg	15.7%	17.5%	35%	-
10	----Other fabrics . . . . .	kg				*
90	----Satin weave . . . . .	kg				*
5209.49.00.	----Other . . . . .	kg				
5209.51.00.	Printed					
10	--Plain weave . . . . .		15.7%	17.5%	35%	-
21	--Duck and allied fabrics . . . . .	kg				*
22	----Napped or brushed fabrics	kg				*
90	----For apparel . . . . .	kg				*
5209.52.00.	21 ----For non-apparel . . . . .	kg				*
5209.52.00.	90 ----Other . . . . .	kg				*
11	3-thread or 4-thread twill, including cross twill . . . . .		15.7%	17.5%	35%	-
12	----Napped or brushed fabrics	kg				*
90	----For apparel . . . . .	kg				*
5209.59.00.	11 ----For non-apparel . . . . .	kg				*
10	----Other . . . . .	kg	15.7%	17.5%	35%	-
90	----Other . . . . .	kg				*
52.10	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m <sup>2</sup> .					
5210.11.00.00	-Unbleached					
5210.11.00.00	--Plain weave . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5210.12.00.00	--3-thread or 4-thread twill, including cross twill . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5210.19.00.00	--Other fabrics . . . . .	kg	20.2%	25%	45% and 88¢/kg	-

TABLE 52.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 52-10

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5210.21.00.00	-Bleached --Plain weave . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5210.22.00.00	--3-thread or 4-thread twill, including cross twill . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5210.29.00.00	--Other fabrics . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5210.31.00.00	-Dyed --Plain weave . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5210.32.00.00	--3-thread or 4-thread twill, including cross twill . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5210.39.00.00	--Other fabrics . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5210.41.00.00	-Of yarns of different colours --Plain weave . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5210.42.00.00	--3-thread or 4-thread twill, including cross twill . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5210.49.00.00	--Other fabrics . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5210.51.00.00	-Printed --Plain weave . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5210.52.00.00	--3-thread or 4-thread twill, including cross twill . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5210.59.00.00	--Other fabrics . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5211	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m <sup>2</sup> .					
5211.11.00.00	-Unbleached --Plain weave . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5211.12.00.00	--3-thread or 4-thread twill, including cross twill . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5211.19.00.00	--Other fabrics . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5211.21.00.00	-Bleached --Plain weave . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5211.22.00.00	--3-thread or 4-thread twill, including cross twill . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5211.29.00.00	--Other fabrics . . . . .	kg	20.2%	25%	45% and 88¢/kg	-

TABLE 52.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 52-11

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5211.31.00.00	-Dyed --Plain weave . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5211.32.00.00	--3-thread or 4-thread twill, including cross twill . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5211.39.00.00	--Other fabrics . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5211.41.00.00	-Of yarns of different colours --Plain weave . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5211.42.00.	--Denim . . . . .		20.2%	25%	45% and 88¢/kg	-
10	----Containing textured polyester yarns . . .	kg				*
	----Not containing textured polyester yarns . . .	kg				*
21	----Weighing not more than 339 g/m <sup>2</sup> . . .	kg				*
22	----Weighing more than 339 g/m <sup>2</sup> but not more than 406 g/m <sup>2</sup> . . .	kg				*
23	----Weighing more than 406 g/m <sup>2</sup> . . .	kg				*
5211.43.00.00	--Other fabrics of 3-thread or 4-thread twill, including cross twill . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5211.49.00.00	--Other fabrics . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5211.51.00.00	-Printed --Plain weave . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5211.52.00.00	--3-thread or 4-thread twill, including cross twill . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5211.59.00.00	--Other fabrics . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
52.12	Other woven fabrics of cotton.					
5212.11	-Weighing not more than 200 g/m <sup>2</sup>					*
5212.11.10.00	--Unbleached					*
5212.11.20.00	--Mixed mainly or solely with silk . . . .	kg	11.3%	11.3%	45%	7.5%
5212.11.30.00	--Mixed mainly or solely with wool or hair . . . .	kg	18%	25%	40%	16.5%
5212.11.90.00	--Mixed mainly or solely with man-made or glass fibres, not containing wool or hair . . . .	kg	20.2%	25%	45%	-
5212.12	--Other . . . . .	kg	15.7%	17.5%	30%	13%
5212.12.10.00	--Bleached					*
5212.12.20.00	--Mixed mainly or solely with silk . . . .	kg	11.3%	11.3%	45%	7.5%
5212.12.30.00	--Mixed mainly or solely with wool or hair . . . .	kg	18%	25%	40%	16.5%
5212.12.90.00	--Other . . . . .	kg	20.2%	25%	45%	-
5212.13	--Dyed					*
5212.13.10.00	--Mixed mainly or solely with silk . . . .	kg	11.3%	11.3%	45%	7.5%
5212.13.20.00	--Mixed mainly or solely with wool or hair . . . .	kg	18%	25%	40%	16.5%
5212.13.30.00	--Mixed mainly or solely with man-made or glass fibres, not containing wool or hair . . . .	kg	15.7%	17.5%	30%	13%
5212.13.90.00	--Other . . . . .	kg				*

TABLE 52.2 (CONCL.)  
CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 52-12

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5212.14	--Of yarns of different colours	kg	11.3%	11.3%	45%	7.5%
5212.14.10.00	--Mixed mainly or solely with silk . . . . .	kg	18%	25%	40%	16.5%
5212.14.20.00	--Mixed mainly or solely with wool or hair . . . . .	kg	20.2%	25%	45%	-
5212.14.30.00	--Mixed mainly or solely with man-made or glass fibres, not containing wool or hair . . . . .	kg	15.7%	17.5%	30%	13%
5212.14.90.00	--Other . . . . .	kg	11.3%	11.3%	45%	7.5%
5212.15	--Printed	kg	18%	25%	40%	16.5%
5212.15.10.00	--Mixed mainly or solely with silk . . . . .	kg	20.2%	25%	45%	-
5212.15.20.00	--Mixed mainly or solely with wool or hair . . . . .	kg	15.7%	17.5%	30%	13%
5212.15.30.00	--Mixed mainly or solely with man-made or glass fibres, not containing wool or hair . . . . .	kg	20.2%	25%	45%	-
5212.15.90.00	--Other . . . . .	kg	15.7%	17.5%	30%	13%
5212.21	-Weighing more than 200 g/m <sup>2</sup>					*
5212.21.10.00	--Unbleached	kg	11.3%	11.3%	45%	7.5%
5212.21.20.00	--Mixed mainly or solely with silk . . . . .	kg	18%	25%	40%	16.5%
5212.21.30.00	--Mixed mainly or solely with wool or hair . . . . .	kg	20.2%	25%	45%	-
5212.21.90.00	--Other . . . . .	kg	15.7%	17.5%	30%	13%
5212.22	--Bleached	kg	11.3%	11.3%	45%	7.5%
5212.22.10.00	--Mixed mainly or solely with silk . . . . .	kg	18%	25%	40%	16.5%
5212.22.20.00	--Mixed mainly or solely with wool or hair . . . . .	kg	20.2%	25%	45%	-
5212.22.30.00	--Mixed mainly or solely with man-made or glass fibres, not containing wool or hair . . . . .	kg	15.7%	17.5%	30%	13%
5212.22.90.00	--Other . . . . .	kg	20.2%	25%	45%	-
5212.23	--Dyed	kg	11.3%	11.3%	45%	7.5%
5212.23.10.00	--Mixed mainly or solely with silk . . . . .	kg	18%	25%	40%	16.5%
5212.23.20.00	--Mixed mainly or solely with wool or hair . . . . .	kg	20.2%	25%	45%	-
5212.23.30.00	--Mixed mainly or solely with man-made or glass fibres, not containing wool or hair . . . . .	kg	15.7%	17.5%	30%	13%
5212.23.90.00	--Other . . . . .	kg	20.2%	25%	45%	-
5212.24	--Of yarns of different colors	kg	11.3%	11.3%	45%	7.5%
5212.24.10.00	--Mixed mainly or solely with silk . . . . .	kg	18%	25%	40%	16.5%
5212.24.20.00	--Mixed mainly or solely with wool or hair . . . . .	kg	20.2%	25%	45%	-
5212.24.30.00	--Mixed mainly or solely with man-made or glass fibres, not containing wool or hair . . . . .	kg	15.7%	17.5%	30%	13%
5212.24.90.00	--Other . . . . .	kg	20.2%	25%	45%	-
5212.25	--Printed	kg	11.3%	11.3%	45%	7.5%
5212.25.10.00	--Mixed mainly or solely with silk . . . . .	kg	18%	25%	40%	16.5%
5212.25.20.00	--Mixed mainly or solely with wool or hair . . . . .	kg	20.2%	25%	45%	-
5212.25.30.00	--Mixed mainly or solely with man-made or glass fibres, not containing wool or hair . . . . .	kg	15.7%	17.5%	30%	13%
5212.25.90.00	--Other . . . . .	kg	20.2%	25%	45%	-

CHAPTER 52

APPENDIX



**Chapter 52**

**COTTON**

**Subheading Note.**

1. For the purpose of subheading Nos. 5209.42 and 5211.42, the expression "denim" means fabrics of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are dyed blue and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of blue than that of the warp yarns.



## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 52- 3

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
52.01							
5201.00.00	00	Cotton, not carded or combed.....	kg	Free	Free	12.5%	Free
52.02		Cotton waste (including yarn waste and garnetted stock).					
5202.10.00	00	-Yarn waste (including thread waste)....	kg	Free	Free	Free	Free
		-Other:					
5202.91.00	00	--Garnetted stock.....	kg	Free	Free	20%	-
5202.99.00	00	--Other.....	kg	Free	Free	Free	Free
52.03							
5203.00		Cotton, carded or combed.					
5203.00.10	00	--Slivers.....	kg	Free	Free	12.5%	Free
5203.00.90	00	--Other.....	kg	12.5%	12.5%	22.5%	-
52.04		Cotton sewing thread, whether or not put up for retail sale.					
5204.11.00	00	-Not put up for retail sale: --Containing 85% or more by weight of cotton.....	kg	12.5%	12.5%	30%	-
5204.19.00	00	--Other.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5204.20.00	00	-Put up for retail sale.....	kg	12.5%	12.5%	30%	-
52.05		Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.					
5205.11.00	00	-Single yarn, of uncombed fibres: --Measuring 714.29 decitex or more (not exceeding 14 metric number).....	kg	12.5%	12.5%	22.5%	-
5205.12.00	00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number).....	kg	12.5%	12.5%	22.5%	-
5205.13.00	00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number).....	kg	12.5%	12.5%	22.5%	-
5205.14.00	00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number).....	kg	12.5%	12.5%	22.5%	-
5205.15.00	00	--Measuring less than 125 decitex (exceeding 80 metric number).....	kg	12.5%	12.5%	22.5%	-
5205.21.00	00	-Single yarn, of combed fibres: --Measuring 714.29 decitex or more (not exceeding 14 metric number).....	kg	12.5%	12.5%	22.5%	-
5205.22.00	00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number).....	kg	12.5%	12.5%	22.5%	-
5205.23.00	00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number).....	kg	12.5%	12.5%	22.5%	-

## APPENDIX 1: (CONT.)

## CANADIAN TARIFF SCHEDULE

## Converted to the Harmonized System

PAGE 52- 4

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
5205.24.00	00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number).....	kg	12.5%	12.5%	22.5%	-
5205.25.00	00	--Measuring less than 125 decitex (exceeding 80 metric number).....	kg	12.5%	12.5%	22.5%	-
		-Multiple (folded) or cabled yarn, of uncombed fibres:					
5205.31.00		--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn).....	kg	12.5%	12.5%	30%	-
	10	-----1475 decitex or more.....	kg				
5205.32.00	90	-----Other.....	kg				
5205.32.00	00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn).....	kg	12.5%	12.5%	30%	-
5205.33.00	00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn).....	kg	12.5%	12.5%	30%	-
5205.34.00	00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn).....	kg	12.5%	12.5%	30%	-
5205.35.00	00	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn).....	kg	12.5%	12.5%	30%	-
		-Multiple (folded) or cabled yarn, of combed fibres:					
5205.41.00	00	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn).....	kg	12.5%	12.5%	30%	-
5205.42.00	00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn).....	kg	12.5%	12.5%	30%	-
5205.43.00	00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn).....	kg	12.5%	12.5%	30%	-
5205.44.00	00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn).....	kg	12.5%	12.5%	30%	-
5205.45		--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	12.5%	12.5%	30%	-
5205.45.10	00	---Wholly of cotton, mercerized, measuring 79 decitex or less.....	kg	Free	Free	30%	
5205.45.90	00	---Other.....	kg	12.5%	12.5%	30%	Free
52.06		Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.					
5206.11.00	00	-Single yarn, of uncombed fibres: --Measuring 714.29 decitex or more (not exceeding 14 metric number).....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-

## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
5206.12.00	00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number).....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5206.13.00	00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number).....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5206.14.00	00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number).....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5206.15.00	00	--Measuring less than 125 decitex (exceeding 80 metric number).....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5206.21.00	00	-Single yarn, of combed fibres: --Measuring 714.29 decitex or more (not exceeding 14 metric number).....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5206.22.00	00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number).....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5206.23.00	00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number).....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5206.24.00	00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number).....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5206.25.00	00	--Measuring less than 125 decitex (exceeding 80 metric number).....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5206.31.00	00	-Multiple (folded) or cabled yarn, of uncombed fibres: --Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn).....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5206.32.00	00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn).....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5206.33.00	00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn).....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5206.34.00	00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn).....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5206.35.00	00	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn).....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-

## APPENDIX 1: (CONT.)

## CANADIAN TARIFF SCHEDULE

## Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
5206.41.00	00	-Multiple (folded) or cabled yarn, of combed fibres: --Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn).....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5206.42.00	00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn).....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5206.43.00	00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn).....	kg	10% and 11¢/kg	10%, and 11¢/kg	35% and 44¢/kg	-
5206.44.00	00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn).....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5206.45.00	00	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn).....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
52.07		Cotton yarn (other than sewing thread) put up for retail sale.					
5207.10.00		-Containing 85% or more by weight of cotton.....		12.5%	12.5%	30%	-
	10	-----Embroidery.....	kg				
	20	-----Crochet or hand-knitting.....	kg				
	90	-----Other.....	kg				
5207.90.00	00	-Other.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
52.08		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m <sup>2</sup> .					
5208.11		-Unbleached: --Plain weave, weighing not more than 100g/m <sup>2</sup>					
5208.11.10		---Wholly of cotton, of a weight not exceeding 40g/m <sup>2</sup> ; wholly of cotton yarns measuring 58 decitex or less.....					
	10	-----Gauze.....	kg				
	90	-----Other.....	kg				
5208.11.90		-----Other.....	kg	15%	15%	30%	-
	10	-----Gauze.....	kg				
	90	-----Other.....	kg				
5208.12.00		--Plain weave, weighing more than 100g/m <sup>2</sup> .....	kg	15%	15%	30%	-
	10	-----Poplins and broadcloths.....	kg				
	20	-----Printcloths and sheetings (not napped or brushed).....	kg				
	90	-----Other.....	kg				
5208.13.00	00	--3-thread or 4-thread twill, including cross twill.....	kg	15%	15%	30%	-
5208.19.00		--Other fabrics.....	kg	15%	15%	30%	-
	10	-----Sateens.....	kg				
	90	-----Other.....	kg				
		-Bleached:					

## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
5208.21.00		--Plain weave, weighing not more than 100g/m <sup>2</sup> .					
	10	----Gauze.	kg	15.7%	17.5%	30%	-
	90	----Other.	kg				
5208.22		--Plain weave, weighing more than 100g/m <sup>2</sup> .					
5208.22.10	00	--Wholly of cotton yarns measuring 59 decitex or less.	kg	Free	Free	35%	Free
5208.22.90		----Other.	kg	15.7%	17.5%	30%	-
	10	----Poplins and broadcloths.	kg				
	20	----Printcloths and sheetings (not napped or brushed).	kg				
	90	----Other.	kg				
5208.23.00	00	--3-thread or 4-thread twill, including cross twill.	kg	15.7%	17.5%	30%	-
5208.29.00		--Other fabrics.	kg	15.7%	17.5%	30%	-
	10	----Sateens.	kg				
	90	----Other.	kg				
		-Dyed:					
5208.31.00	00	--Plain weave, weighing not more than 100g/m <sup>2</sup> .	kg	15.7%	17.5%	35%	-
5208.32		--Plain weave, weighing more than 100g/m <sup>2</sup> .	kg				
5208.32.10	00	--Wholly of cotton yarns measuring 59 decitex or less.	kg	Free	Free	35%	Free
5208.32.90		----Other.	kg	15.7%	17.5%	35%	-
	10	----Poplins and broadcloths.	kg				
	20	----Printcloths and sheetings (not napped or brushed).	kg				
	90	----Other.	kg				
5208.33.00	00	--3-thread or 4-thread twill, including cross twill.	kg	15.7%	17.5%	35%	-
5208.39.00		--Other fabrics.	kg	15.7%	17.5%	35%	-
	10	----Sateens.	kg				
	90	----Other.	kg				
		-Of yarns of different colours:					
5208.41.00	00	--Plain weave, weighing not more than 100g/m <sup>2</sup> .	kg	15.7%	17.5%	35%	-
5208.42		--Plain weave, weighing more than 100g/m <sup>2</sup> .	kg				
5208.42.10	00	--Wholly of cotton yarns measuring 59 decitex or less.	kg	Free	Free	35%	Free
5208.42.90		----Other.	kg	15.7%	17.5%	35%	-
	10	----Poplins and broadcloths.	kg				
	20	----Printcloths and sheetings (not napped or brushed).	kg				
	90	----Other.	kg				
5208.43.00	00	--3-thread or 4-thread twill, including cross twill.	kg	15.7%	17.5%	35%	-
5208.49.00		--Other fabrics.	kg	15.7%	17.5%	35%	-
	10	----Sateens.	kg				
	90	----Other.	kg				
		-Printed:					
5208.51.00	00	--Plain weave, weighing not more than 100g/m <sup>2</sup> .	kg	15.7%	17.5%	35%	-
5208.52		--Plain weave, weighing more than 100g/m <sup>2</sup> .	kg				
5208.52.10	00	--Wholly of cotton yarns measuring 59 decitex or less.	kg	Free	Free	35%	Free
5208.52.90		----Other.	kg	15.7%	17.5%	35%	-
	10	----Poplins and broadcloths.	kg				
	20	----Printcloths and sheetings (not napped or brushed).	kg				
	90	----Other.	kg				
5208.53.00	00	--3-thread or 4-thread twill, including cross twill.	kg	15.7%	17.5%	35%	-

## APPENDIX 1: (CONT.)

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## CANADIAN TARIFF SCHEDULE

## Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
5208.59.00		--Other fabrics.....		15.7%	17.5%	35%	-
	10	-----Sateens.....	kg				
	90	-----Other.....	kg				
52.09		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m <sup>2</sup> .					
5209.11.00		-Unbleached:					
	10	--Plain weave.....	kg	15%	15%	30%	-
	21	----Duck and allied fabrics.....	kg				
	29	----Napped or brushed fabrics:	kg				
	90	-----For apparel.....	kg				
5209.12.00		-----Other.....	kg				
	11	--3-thread or 4-thread twill, including cross twill.....		15%	15%	30%	-
	19	----Napped or brushed fabrics:					
	90	-----For apparel.....	kg				
5209.19.00		-----Other.....	kg				
	10	--Other fabrics.....	kg	15%	15%	30%	-
	90	-----Sateens.....	kg				
		-----Other.....	kg				
5209.21.00		-Bleached:					
	10	--Plain weave.....	kg	15.7%	17.5%	30%	-
	21	----Duck and allied fabrics.....	kg				
	29	----Napped or brushed fabrics:	kg				
	90	-----For apparel.....	kg				
5209.22.00		-----Other.....	kg				
	11	--3-thread or 4-thread twill, including cross twill.....		15.7%	17.5%	30%	-
	19	----Napped or brushed fabrics:					
	90	-----For apparel.....	kg				
5209.29.00		-----Other.....	kg				
	10	--Other fabrics.....	kg	15.7%	17.5%	30%	-
	90	-----Sateens.....	kg				
		-----Other.....	kg				
5209.31.00		-Dyed:					
	10	--Plain weave.....	kg	15.7%	17.5%	35%	-
	21	----Duck and allied fabrics.....	kg				
	29	----Napped or brushed fabrics:	kg				
	90	-----For apparel.....	kg				
5209.32.00		-----Other.....	kg				
	11	--3-thread or 4-thread twill, including cross twill.....		15.7%	17.5%	35%	-
	19	----Napped or brushed fabrics:					
	90	-----For apparel.....	kg				
5209.39.00		-----Other.....	kg				
	10	--Other fabrics.....	kg	15.7%	17.5%	35%	-
	90	-----Sateens.....	kg				
		-----Other.....	kg				
5209.41.00		-Of yarns of different colours:					
	10	--Plain weave.....		15.7%	17.5%	35%	-
	21	----Napped or brushed fabrics:					
	29	----For apparel.....	kg				
	90	-----Other.....	kg				
5209.42.00		--Denim.....	kg	15.7%	17.5%	35%	-
	10	----Containing elastomeric yarns.....	kg				
	91	-----Other:	kg				
		-----Weighing not more than 339g/m <sup>2</sup> ....	kg				

CANADIAN TARIFF SCHEDULE  
Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
5209.42.00 cont'd	92	-----Weighing more than 339g/m <sup>2</sup> but not exceeding 406g/m <sup>2</sup> .....	kg				
5209.43.00	99	-----Other.....	kg	15.7%	17.5%	35%	-
5209.49.00	11	--Other fabrics of 3-thread or 4-thread twill, including cross twill.....	kg	15.7%	17.5%	35%	-
	19	-----Napped or brushed fabrics:					
	90	-----For apparel.....	kg	15.7%	17.5%	35%	-
	10	-----Other.....	kg				
	90	-----Sateens.....	kg				
5209.51.00	10	-----Other.....	kg	15.7%	17.5%	35%	-
	21	-----Printed:					
	29	-----Plain weave.....	kg	15.7%	17.5%	35%	-
	90	-----Duck and allied fabrics.....	kg				
	11	-----Napped or brushed fabrics:					
	19	-----For apparel.....	kg				
	90	-----Other.....	kg				
5209.52.00	11	--3-thread or 4-thread twill, including cross twill.....	kg	15.7%	17.5%	35%	-
	19	-----Napped or brushed fabrics:					
	90	-----For apparel.....	kg				
5209.59.00	10	-----Other.....	kg	15.7%	17.5%	35%	-
	90	-----Other fabrics.....	kg				
	10	-----Sateens.....	kg				
	90	-----Other.....	kg				
52.10		<b>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/m<sup>2</sup>.</b>					
5210.11.00	00	-Unbleached:					
		--Plain weave.....	kg	20.2%	25%	45% and 88¢/kg	-
5210.12.00	00	--3-thread or 4-thread twill, including cross twill.....	kg	20.2%	25%	45% and 88¢/kg	-
5210.19.00	00	--Other fabrics.....	kg	20.2%	25%	45% and 88¢/kg	-
5210.21.00	00	-Bleached:					
		--Plain weave.....	kg	20.2%	25%	45% and 88¢/kg	-
5210.22.00	00	--3-thread or 4-thread twill, including cross twill.....	kg	20.2%	25%	45% and 88¢/kg	-
5210.29.00	00	--Other fabrics.....	kg	20.2%	25%	45% and 88¢/kg	-
5210.31.00	00	-Dyed:					
		--Plain weave.....	kg	20.2%	25%	45% and 88¢/kg	-
5210.32.00	00	--3-thread or 4-thread twill, including cross twill.....	kg	20.2%	25%	45% and 88¢/kg	-
5210.39.00	00	--Other fabrics.....	kg	20.2%	25%	45% and 88¢/kg	-
5210.41.00	00	-Of yarns of different colours:					
		--Plain weave.....	kg	20.2%	25%	45% and 88¢/kg	-
5210.42.00	00	--3-thread or 4-thread twill, including cross twill.....	kg	20.2%	25%	45% and 88¢/kg	-

## APPENDIX 1: (CONT.)

## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
5210.49.00	00	--Other fabrics.....	kg	20.2%	25%	45% and 88¢/kg	-
5210.51.00	00	-Printed: --Plain weave.....	kg	20.2%	25%	45% and 88¢/kg	-
5210.52.00	00	--3-thread or 4-thread twill, including cross twill.....	kg	20.2%	25%	45% and 88¢/kg	-
5210.59.00	00	--Other fabrics.....	kg	20.2%	25%	45% and 88¢/kg	-
52.11		Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m <sup>2</sup> .					
		-Unbleached: --Plain weave.....					
5211.11.00	00	--Plain weave.....	kg	20.2%	25%	45% and 88¢/kg	-
5211.12.00	00	--3-thread or 4-thread twill, including cross twill.....	kg	20.2%	25%	45% and 88¢/kg	-
5211.19.00	00	--Other fabrics.....	kg	20.2%	25%	45% and 88¢/kg	-
5211.21.00		-Bleached: --Plain weave.....					
		--Plain weave.....					
5211.22.00	00	--3-thread or 4-thread twill, including cross twill.....	kg	20.2%	25%	45% and 88¢/kg	-
5211.29.00	00	--Other fabrics.....	kg	20.2%	25%	45% and 88¢/kg	-
5211.31.00		-Dyed: --Plain weave.....					
		--Plain weave.....					
5211.32.00	00	--3-thread or 4-thread twill, including cross twill.....	kg	20.2%	25%	45% and 88¢/kg	-
5211.39.00	00	--Other fabrics.....	kg	20.2%	25%	45% and 88¢/kg	-
5211.41.00		-Of yarns of different colours: --Plain weave.....					
		--Plain weave.....					
5211.42.00		--Denim.....		20.2%	25%	45% and 88¢/kg	-
5211.43.00	10	-----Containing textured polyester yarns	kg				
	91	-----Other;	kg				
	92	-----Weighing not more than 339g/m <sup>2</sup> ....	kg				
	99	-----Weighing more than 339g/m <sup>2</sup> but not more than 406g/m <sup>2</sup> .....	kg				
5211.43.00	00	--Other fabrics of 3-thread or 4-thread twill, including cross twill.....	kg	20.2%	25%	45% and 88¢/kg	-
5211.49.00	00	--Other fabrics.....	kg	20.2%	25%	45% and 88¢/kg	-
5211.51.00		-Printed: --Plain weave.....					
		--Plain weave.....					
5211.52.00	00	--3-thread or 4-thread twill, including cross twill.....	kg	20.2%	25%	45% and 88¢/kg	-
5211.59.00	00	--Other fabrics.....	kg	20.2%	25%	45% and 88¢/kg	-

## APPENDIX 1: (CONCL.)

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## CANADIAN TARIFF SCHEDULE

## Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
52.12		<b>Other woven fabrics of cotton.</b>					
		-Weighing not more than 200g/m <sup>2</sup> :					
5212.11.00	10	--Unbleached.....	kg	18.9%	18.9%	45%	12.5%
	90	----Mixed mainly or solely with wool or fine animal hair.....	kg				
5212.12.00	10	--Bleached.....	kg	18.9%	18.9%	45%	12.5%
	90	----Other.....	kg				
5212.13.00	10	--Dyed.....	kg	20.3%	20.3%	45%	13.5%
	90	----Other.....	kg				
5212.14.00	10	--Of yarns of different colours.....	kg	20.3%	20.3%	45%	13.5%
	90	----Mixed mainly or solely with wool or fine animal hair.....	kg				
5212.15.00	10	--Printed.....	kg	20.3%	20.3%	45%	13.5%
	90	----Other.....	kg				
		-Weighing more than 200g/m <sup>2</sup> :					
5212.21.00	10	--Unbleached.....	kg	18.9%	18.9%	45%	12.5%
	90	----Other.....	kg				
5212.22.00	10	--Bleached.....	kg	18.9%	18.9%	45%	12.5%
	90	----Other.....	kg				
5212.23.00	10	--Dyed.....	kg	20.3%	20.3%	45%	13.5%
	90	----Other.....	kg				
5212.24.00	10	--Of yarns of different colours.....	kg	20.3%	20.3%	45%	13.5%
	90	----Mixed mainly or solely with wool or fine animal hair.....	kg				
5212.25.00	10	--Printed.....	kg	20.3%	20.3%	45%	13.5%
	90	----Other.....	kg				



CHAPTER 53Other Vegetable Textile Fibres; Paper Yarn and  
Woven Fabrics of Paper YarnA. Introduction

Proposed Chapter 53 incorporates, in whole or in part, 45 items of the Customs Tariff as listed below:

- 19900-1 Papeteries, envelopes, and all manufactures of paper, n.o.p.
- \*19960-1 Woven paper fabrics, open mesh ... nine feet in width ...
- \*20205-1 Twine or yarn of paper
- \*20215-1 Woven fabrics, open mesh ... of paper ...
- \*20220-1 Woven and knitted paper matting ...
- \*20222-1 Woven paper matting, coated or uncoated ...
- 43877-1 Materials ... for use in the manufacture of (motor vehicles) ...
- 52265-1 Towelling of crash or huck ... of cotton ...
- 53110-1 Rovings and yarns ... of wool, or in part of hair, n.o.p.
- 53205-1 Woven fabrics composed ... of yarns of wool or hair, n.o.p.
- 53225-1 Woven fabrics ... yarns of wool ... manufacture of neckties ...
- 54005-1 Grasses ... oakum of flax, hemp, or jute; coir and coir yarn
- 54005-2 Sisal fibre, not coloured ... cut to size, ground and sifted
- 54010-1 Grasses, seaweed...other than cotton, n.o.p.; bagasse of sugar cane...
  - Yarns and rovings ... of vegetable fibres, n.o.p. ...:
  - \*54105-1 Linen thread for hand or machine sewing
  - \*54106-1 Linen yarns for weaving, knitting or braiding into fabrics
  - 54107-1 Singles, n.o.p.
  - 54108-1 Other, n.o.p.
  - \*54110-1 Yarns, 2 ply ... natural, bleached or dyed ...
  - Yarns and rovings ... wholly of jute:
    - \*54115-1 Singles
    - 54116-1 Other
    - \*54117-1 Yarns, wholly of jute, singles, polished ...
  - 54205-1 Woven fabrics ... of vegetable fibres ... with cut pile, n.o.p. ...
  - \*54205-2 Woven fabrics, wholly or in chief part by weight of sisal fibres ...
  - 54210-1 Woven fabrics, wholly of jute
    - Woven fabrics, in the web, wholly of flax or hemp:
    - \*54215-1 Towelling and glass-cloth of crash or huck ...
    - 54216-1 Other
  - \*54220-1 Woven fabrics wholly of sisal fibre ...
    - 55110-1 Yarns and rovings of silk and vegetable fibres
    - 55210-1 Woven fabrics of silk and vegetable fibres, n.o.p.
    - 55905-1 Rags and wastes ... used textile manufactures or waste ...
    - 55920-1 Garnetted material ... by disintegrating yarns or fabrics, n.o.p.
    - 55925-1 Nubs, slugs, slubs, nep or kemp
    - 56110-1 Yarns and rovings ... of man-made fibres or filaments ...

\* Indicates that goods under the present tariff item are classified only to this Chapter.

Woven fabrics ... of man-made fibres ... or of glass fibres ...:  
 56205-1 Exceeding 30 cm in width  
 56208-1 Woven fabrics ... would be classified under tariff item 56205-1 ...  
 56209-1 Woven fabrics ... otherwise ... 56205-1 ...  
 56225-1 Woven fabrics ... of silk or of man-made fibres or filaments ...  
 56227-1 Woven fabrics ... of cotton, linen, wool, silk ...  
 56700-1 Sails for boats and ships; textile fabrics, in the web ...  
 56705-1 Woven fabrics ... of man-made fibres ... sails ...  
 56710-1 Woven fabrics ... for use in ... insignia for sails ...  
 \*57410-1 Canvas in the web, wholly of flax or hemp, or both ...  
 69605-1 Apparatus, utensils and instruments ...  
 95006-1 All parts, and accessories...original equipment...commercial vehicles

#### B. The Board's Analysis and Recommendations

Representations from the Canadian Textiles Institute (CTI) and from certain apparel manufacturers argued that current rates of duty should be maintained wherever possible. The Board's review of the proposed rates for Chapter 53 indicated that this could be done for certain goods which enter under tariff items 54107-1, 54108-1 and 54205-1. Therefore, the Board recommends the following amendments to Chapter 53.

		MFN Rate
53.06	Flax yarn.	
5306.10	-Single ---Not containing silk, wool, hair or man-made fibres	
5306.10.11.00	----For weaving, knitting or braiding into fabrics . . . . .	kg Free
5306.10.19.00	----Other . . . . .	kg 9.2%
5306.10.90.00	---Other . . . . .	kg 10% and 11¢/kg
5306.20	-Multiple (folded) or cabled ---Not containing silk, wool, hair or man-made fibres	
5306.20.11.00	----For hand or machine sewing; for weaving, knitting or braiding into fabrics . . . . .	kg Free
5306.20.19.00	----Other . . . . .	kg 12.1%
5306.20.90.00	---Other . . . . .	kg 10% and 11¢/kg
53.09	Woven fabrics of flax.  -Containing 85 % or more by weight of flax	
5309.11	--Unbleached or bleached	
5309.11.10.00	---Wholly of flax; mixed solely with silk . .	kg 11.3%

\* Indicates that goods under the present tariff item are classified only to this Chapter.

			<u>MFN Rate</u>
5309.11.20.00	---Mixed solely with other vegetable fibres . .	kg	17.5%
5309.11.90.00	---Other . . . . .	kg	25%
5309.19	--Other		
5309.19.10.00	---Wholly of flax; mixed solely with silk . .	kg	11.3%
5309.19.20.00	---Mixed solely with other vegetable fibres . .	kg	17.5%
5309.19.90.00	---Other . . . . .	kg	25%
	-Containing less than 85 % by weight of flax		
5309.21	--Unbleached or bleached		
5309.21.10.00	---Mixed solely with silk . . . . .	kg	11.3%
5309.21.20.00	---Mixed solely with other vegetable fibres . .	kg	17.5%
5309.21.90.00	---Other . . . . .	kg	25%
5309.29	--Other		
5309.29.10.00	---Mixed solely with silk . . . . .	kg	11.3%
5309.29.20.00	---Mixed solely with other vegetable fibres . .	kg	17.5%
5309.29.90.00	---Other . . . . .	kg	25%
53.11	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn		
5311.00.10.00	---Woven fabrics of paper yarn . . . . .	kg	10.2%
	---Other		
5311.00.91.00	----Wholly of sisal fibres . . . . .	kg	Free
5311.00.92.00	----Wholly of one or more vegetable fibres, except wholly of sisal fibres . . . . .	kg	17.5%
5311.00.99.00	----Other . . . . .	kg	25%

TABLE 53.1The Board's Nomenclature Recommendations

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
5305.90	-Of other vegetable textile fibres . . . . . D'autres fibres textiles végétales	3
5310.10.10.10	-----D'une largeur n'excédant pas 127 cm . . . .	2
5310.10.10.20	-----D'une largeur excédant 127 cm . . . . .	2
5310.90.10.10	-----D'une largeur n'excédant pas 127 cm . . . .	2
5310.90.10.20	-----D'une largeur excédant 127 cm . . . . .	2



Chapter 53

OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND  
WOVEN FABRICS OF PAPER YARN



TABLE 53.2: SCHEDULE RECOMMENDED BY THE BOARD

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 53-3

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).					
5301.10.00.00	-Flax, raw or retted . . . . .	kg	Free	Free	Free	Free
	-Flax, broken, scutched, hackled or otherwise processed, but not spun					
5301.21.00.00	--Broken or scutched . . . . .	kg	Free	Free	17.5%	Free
5301.29.00.00	--Other . . . . .	kg	Free	Free	17.5%	Free
5301.30.00.00	-Flax tow and waste . . . . .	kg	Free	Free	20%	Free
53.02	True hemp " <i>Cannabis sativa L.</i> ", raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).					
5302.10.00.00	-True hemp, raw or retted . . . . .	kg	Free	Free	Free	Free
5302.90.00.00	-Other . . . . .	kg	Free	Free	20%	Free
53.03	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).					
5303.10.00.00	-Jute and other textile bast fibres, raw or retted . . . . .	kg	Free	Free	Free	Free
5303.90.00.00	-Other . . . . .	kg	Free	Free	20%	Free
53.04	Sisal and other textile fibres of the genus " <i>Agave</i> ", raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).					
5304.10.00.00	-Sisal and other textile fibres of the genus " <i>Agave</i> ", raw . . . . .	kg	Free	Free	Free	Free
5304.90.00.00	-Other . . . . .	kg	Free	Free	20%	Free
53.05	Coconut, abaca "(Manila hemp or <i>Musa textilis Nee</i> )", ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, nolls and waste of these fibres (including yarn waste and garnetted stock).					
	-Of coconut (coir)					
5305.11.00.00	--Raw . . . . .	kg	Free	Free	Free	Free
5305.19.00.00	--Other . . . . .	kg	Free	Free	20%	Free
	-Of abaca					
5305.21.00.00	--Raw . . . . .	kg	Free	Free	Free	Free
5305.29.00.00	--Other . . . . .	kg	Free	Free	20%	Free

TABLE 53.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 53-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5305.91.00.00	-Of other vegetable textile fibres	kg	Free	Free	Free	Free
5305.99.00.00	--Raw . . . . .	kg	Free	Free	20%	Free
	--Other . . . . .	kg				
53.06	Flax yarn.					*
5306.10	-Single					*
	---Not containing silk, wool, hair or man-made fibres					*
5306.10.11.00	---For weaving, knitting or braiding into fabrics . . . . .	kg	Free	Free	25%	Free
5306.10.19.00	---Other . . . . .	kg	9.2%	9.2%	25%	6%
5306.10.90.00	---Other . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5306.20	-Multiple (folded) or cabled					*
	---Not containing silk, wool, hair or man-made fibres					*
5306.20.11.00	---For hand or machine sewing; for weaving, knitting or braiding into fabrics . . . . .	kg	Free	Free	25%	Free
5306.20.19.00	---Other . . . . .	kg	11.1%	12.1%	25%	8%
5306.20.90.00	---Other . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
53.07	Yarn of jute or of other textile bast fibres of heading No. 53.05.					*
5307.10.00.00	-Single . . . . .	kg	10%	10.2%	25%	Free
5307.20.00.00	-Multiple (folded) or cabled . . . . .	kg	15%	15%	25%	Free
53.08	Yarn of other vegetable textile fibres; paper yarn.					*
5308.10.00.00	-Coir yarn . . . . .	kg	Free	Free	Free	Free
5308.20.00.00	-True hemp yarn . . . . .	kg	9.2%	9.2%	25%	6%
5308.30.00.00	-Paper yarn . . . . .	kg	6.8%	6.8%	35%	4.5%
5308.90	-Other					*
5308.90.10.00	---Not containing man-made fibres . . . . .	kg	10.3%	10.3%	25%	6.5%
5308.90.20.00	---Containing man-made fibres . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
53.09	Woven fabrics of flax.					*
5309.11	-Containing 85 % or more by weight of flax					*
5309.11.10.00	--Unbleached or bleached					*
5309.11.20.00	--Wholly of flax; mixed solely with silk . . . . .	kg	3.7%	11.3%	35%	3.7%
5309.11.90.00	--Mixed solely with other vegetable fibres . . . . .	kg	15.7%	17.5%	30%	11.5%
5309.19	--Other . . . . .	kg	18.6%	25%	45%	16.5%
5309.19.10.00	--Wholly of flax; mixed solely with silk . . . . .	kg	3.7%	11.3%	35%	3.7%
5309.19.20.00	--Mixed solely with other vegetable fibres . . . . .	kg	15.7%	17.5%	30%	11.5%
5309.19.90.00	--Other . . . . .	kg	18.6%	25%	45%	16.5%

TABLE 53.2 (CONCL.)

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## CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

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Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5309.21	-Containing less than 85 % by weight of flax					*
5309.21.10.00	--Unbleached or bleached					*
5309.21.20.00	---Mixed solely with silk . . . . .	kg	11.3%	11.3%	45%	7.5%
	---Mixed solely with other vegetable fibres . . . . .	kg	15.7%	17.5%	30%	11.5%
5309.21.90.00	---Other . . . . .	kg	19.8%	25%	45%	-
5309.29	--Other					*
5309.29.10.00	---Mixed solely with silk . . . . .	kg	11.3%	11.3%	45%	7.5%
5309.29.20.00	---Mixed solely with other vegetable fibres . . . . .	kg	15.7%	17.5%	30%	11.5%
5309.29.90.00	---Other . . . . .	kg	19.8%	25%	45%	-
53.10	Woven fabrics of jute or of other textile bast fibres of heading No. 53.03.					*
5310.10	-Unbleached					*
5310.10.10.	--Wholly of jute . . . . .					*
10	----Of a width not exceeding 127 cm . . . . .	kg	Free	Free	15%	Free
20	----Of a width exceeding 127 cm . . . . .	kg				
5310.10.90.00	---Other . . . . .	kg	15.7%	17.5%	30%	11.5%
5310.90	-Other					*
5310.90.10.	--Wholly of jute . . . . .					*
10	----Of a width not exceeding 127 cm . . . . .	kg	Free	Free	15%	Free
20	----Of a width exceeding 127 cm . . . . .	kg				
5310.90.90.00	---Other . . . . .	kg	15.7%	17.5%	30%	11.5%
53.11	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.					*
5311.00.10.00	--Woven fabrics of paper yarn . . . . .	kg	10.2%	10.2%	35%	6.5%
	---Other					*
5311.00.91.00	---Wholly of sisal fibres . . . . .	kg	Free	Free	30%	Free
5311.00.92.00	---Wholly of one or more vegetable fibres, except wholly of sisal fibres . . . . .	kg	15.7%	17.5%	30%	11.5%
5311.00.99.00	---Other . . . . .	kg	20.2%	25%	45%	-



CHAPTER 53

APPENDIX



**Chapter 53**

**OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND  
WOVEN FABRICS OF PAPER YARN**



## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 53- 3

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).					
5301.10.00	00	-Flax, raw or retted.....	kg	Free	Free	Free	Free
		-Flax, broken, scutched, hackled or otherwise processed, but not spun:					
5301.21.00	00	--Broken or scutched.....	kg	Free	Free	17.5%	Free
5301.29.00	00	--Other.....	kg	Free	Free	17.5%	Free
5301.30.00	00	-Flax tow and waste.....	kg	Free	Free	20%	Free
53.02		True hemp <(Cannabis sativa L.)>, raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).					
5302.10.00	00	-True hemp, raw or retted.....	kg	Free	Free	Free	Free
5302.90.00	00	-Other.....	kg	Free	Free	20%	Free
53.03		Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).					
5303.10.00	00	-Jute and other textile bast fibres, raw or retted.....	kg	Free	Free	Free	Free
5303.90.00	00	-Other.....	kg	Free	Free	20%	Free
53.04		Sisal and other textile fibres of the genus <Agave>, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).					
5304.10.00	00	-Sisal and other textile fibres of the genus <Agave>, raw.....	kg	Free	Free	Free	Free
5304.90.00	00	-Other.....	kg	Free	Free	20%	Free
53.05		Coconut, abaca <(Manila hemp or Musa textilis Nee)>, ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).					
		-Of coconut (coir):					
5305.11.00	00	--Raw.....	kg	Free	Free	Free	Free
5305.19.00	00	--Other.....	kg	Free	Free	20%	Free
		-Of abaca:					
5305.21.00	00	--Raw.....	kg	Free	Free	Free	Free
5305.29.00	00	--Other.....	kg	Free	Free	20%	Free
		-Other:					
5305.91.00	00	--Raw.....	kg	Free	Free	Free	Free
5305.99.00	00	--Other.....	kg	Free	Free	20%	Free

APPENDIX 1: (CONT.)  
CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
<b>53.06</b>		<b>Flax yarn.</b>					
5306.10		-Single					
5306.10.10	00	---Not containing man-made fibres.....	kg	Free	Free	25%	
5306.10.20	00	---Containing man-made fibres.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	Free -
5306.20		-Multiple (folded) or cabled					
5306.20.10	00	---Not containing man-made fibres.....	kg	Free	Free	25%	
5306.20.20	00	---Containing man-made fibres.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	Free -
<b>53.07</b>		<b>Yarn of jute or of other textile bast fibres of heading No. 53.03.</b>					
5307.10.00	00	-Single.....	kg	10%	10.2%	25%	Free
5307.20.00	00	-Multiple (folded) or cabled.....	kg	15%	15%	25%	Free
<b>53.08</b>		<b>Yarn of other vegetable textile fibres; paper yarn.</b>					
5308.10.00	00	-Coir yarn.....	kg	Free	Free	Free	Free
5308.20.00	00	-True hemp yarn.....	kg	9.2%	9.2%	25%	5%
5308.30.00	00	-Paper yarn.....	kg	6.8%	6.8%	35%	4.5%
5308.90		-Other					
5308.90.10	00	---Not containing man-made fibres.....	kg	10.3%	10.3%	25%	
5308.90.20	00	---Containing man-made fibres.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	6.5% -
<b>53.09</b>		<b>Woven fabrics of flax.</b>					
		-Containing 85% or more by weight of flax:					
5309.11.00	00	--Unbleached or bleached.....	kg	11.3%	11.3%	35%	7.5%
5309.19.00	00	--Other.....	kg	11.3%	11.3%	35%	7.5%
		-Containing less than 85% by weight of flax:					
5309.21.00	00	--Unbleached or bleached.....	kg	21.4%	21.4%	40%	14%
5309.29.00	00	--Other.....	kg	21.4%	21.4%	40%	14%
<b>53.10</b>		<b>Woven fabrics of jute or of other textile bast fibres of heading No. 53.03.</b>					
5310.10		-Unbleached					
5310.10.10		---Wholly of jute.....					
10		-----Of a width not exceeding 127cm.....	kg	Free	Free	15%	Free
20		-----Of a width exceeding 127cm.....	kg				
5310.10.90	00	---Other.....	kg	15.7%	17.5%	30%	11.5%
5310.90		-Other					
5310.90.10		---Wholly of jute.....					
10		-----Of a width not exceeding 127cm.....	kg	Free	Free	15%	Free
20		-----Of a width exceeding 127cm.....	kg				
5310.90.90	00	---Other.....	kg	15.7%	17.5%	30%	11.5%

APPENDIX 1: (CONCL.)  
CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
53.11							
5311.00.00		Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.....		13.5%	13.5%	35%	9%
	10	-----Woven fabrics of paper yarn.....	kg				
	90	-----Other.....	kg				



CHAPTER 54Man-Made FilamentsA. Introduction

Proposed Chapter 54 incorporates, in whole or in part, 69 items of the Customs Tariff as listed below:

- 43877-1 Materials ... for use in the manufacture of (motor vehicles) ...
- \*43886-1 Vinyl monofilament ribbon yarns 0.005 inch ...
- 44200-1 Articles and materials ... manufacture of (agricultural machinery) ...
- 53110-1 Rovings and yarns ... of wool, or in part of hair, n.o.p.
- 53205-1 Woven fabrics composed ... of yarns of wool or hair, n.o.p.
- 53210-1 Woven fabrics ... of wool or hair ... not less than 406 g/m<sup>2</sup>
- 53225-1 Woven fabrics ... yarns of wool ... manufacture of neckties ...
- \*56030-1 Polyester tire yarn, of substandard quality ...
- 56105-1 Yarns and rovings, wholly of man-made fibres or filaments ...
- 56110-1 Yarns and rovings ... of man-made fibres or filaments ...
- 56110-2 Yarns, wholly of viscose rayon filaments, singles ...
- \*56110-3 Yarns...of viscose rayon filaments...otherwise...56105-1 or 56110-1  
Yarns ... of polyester filaments, flat ...:
- \*56111-1 50 denier or finer
- \*56112-1 Not less than 60 nor more than 100 denier
- \*56113-1 Yarns, wholly of polyester filaments, 150 denier ...
- \*56114-1 Filament yarns, not textured, and staple fibres ...
- 56115-1 Yarns ... of man-made fibres or filaments ...
- \*56116-1 Polyester filament yarns, partially oriented ...
- \*56118-1 Yarns ... of polypropylene filaments, 933 dtex or 1,866 dtex ...
- \*56119-1 Yarns ... of polypropylene filaments, dyed, flat fully drawn ...
- 56120-1 Yarns and rovings ... of man-made fibres or filaments ...
- 56127-1 Monofilament nylon yarns, 17 dtex or 22 dtex ...
- \*56129-1 Yarns, wholly of polyvinylidene chloride filaments ...
- \*56130-1 Yarns ... of man-made filaments, singles, 940 dtex or coarser ...
- 56131-1 Electrically conductive textile yarns, 28 dtex or finer ...
- \*56132-1 Yarns, wholly of polyester filaments, 150 denier, fully drawn ...
- \*56133-1 Yarns ... of acetate filaments, 83 decitex or 166 decitex ...
- 56134-1 Yarns of uneven thickness with slubs, loops...1000 decitex or finer...
- \*56135-1 Yarns ... of viscose or cuprammonium rayon filaments ...
- 56145-1 Yarns ... of viscose rayon filaments ... not exceeding 15 cm ...
- \*56160-1 Yarns ... of viscose rayon filaments, in the natural ... state ...
- \*56165-1 Yarns ... of viscose rayon filaments ...
- \*56170-1 Yarns ... of viscose rayon filaments ...
- \*56180-1 Yarns ... of viscose rayon filaments ...
- \*56186-1 Yarns ... of viscose rayon filaments ...
- \*56187-1 Yarns ... of cellulose acetate, 167 dtex, zero twist ...

\* Indicates that goods under the present tariff item are classified only to this Chapter.

\*56188-1 Yarns ... of polyester filaments, flat, fully drawn, 45 denier ...  
 \*56189-1 Yarns ... of polyester filaments, not less than 70 denier, flat ...  
 \*56190-1 Yarns ... of viscose rayon filaments, 167 dtex and 330 dtex ...  
 \*56191-1 Yarns ... of poly (p-phenyleneterephthalamide) filaments ...  
 \*56193-1 Yarns ... of poly (p-phenyleneterephthalamide) ...  
 \*56195-1 Yarns, multi-filament, wholly of type 6 nylon ...  
 \*56196-1 Yarns ... of polyester filaments, flat, fully drawn ...  
 \*56197-1 Yarns ... of polyester filaments, not less than 72 dtex ...  
 \*56199-1 Monofilament yarns ... of polypropylene or polyethylene ...  
     Woven fabrics ... man-made fibres ... or of glass fibres ...:  
 56205-1 Exceeding 30 cm in width  
 56208-1 Woven fabrics ... would be classified under tariff item 56205-1 ...  
 56209-1 Woven fabrics ... otherwise ... 56205-1 ...  
 56215-1 Woven fabrics with leno-edged strips, not less than 100 cm ...  
 56220-1 Umbrella-covering fabrics ... not less than 9 m ...  
 56225-1 Woven fabrics ... of silk or of man-made fibres or filaments ...  
 56227-1 Woven fabrics ... of cotton, linen, wool, silk or man-made ...  
 \*56229-1 Yarns ... of polyester filaments, not less than 66 dtex ...  
 56240-1 Woven fabrics...man-made fibres...conveyor or transmission belts...  
 56250-1 Woven fabrics in the web or with fused edges ...  
 56255-1 Fabrics ... for use in ... screens for printing  
 \*56260-1 Woven fabrics ... 75% ... of polyvinyl alcohol filaments ...  
 56265-1 Woven fabrics ... of cotton or of man-made fibres ...  
 56300-1 Clothing ... of man-made fibres ... or of glass fibres ...  
 56607-1 Fabrics for use in the manufacture of church vestments, n.o.p.  
 56700-1 Sails for boats and ships; textile fabrics, in the web ...  
 56705-1 Woven fabrics ... of man-made fibres ... sails ...  
 \*56711-1 Unfinished sections ... of polyester filament yarns ...  
 \*56715-1 Woven fabrics ... of nylon ... sport parachutes  
 56935-1 Materials ... manufacture of woven ... hat braids  
 68200-1 ... Fishing nets and nettings of all kinds ... Threads, twines ...  
 68205-1 Articles and materials ... manufacture or repair of ... 68200-1  
 69605-1 Apparatus, utensils and instruments ...  
 95006-1 All parts, and accessories ... original ... commercial vehicles

#### B. The Board's Analysis and Recommendations

The Canadian Textiles Institute's (CTI) submission brought to the Board's attention several possible candidates for rate of duty restoration but, except for tariff item 53110-1, all were either temporary or end-use items. With respect to the goods accounted for under tariff item 53110-1 (Rovings and yarns, wholly or in part of wool, or in part of hair, n.o.p.) the Board recommends the following adjustments.

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\* Indicates that goods under the present tariff item are classified only to this Chapter.

			<u>MFN Rate</u>
5402.61	-Other yarn, multiple (folded) or cabled --Of nylon or other polyamides		
5402.61.10.00	---Containing wool or hair . . . . .	kg	12.5%
5402.61.90.00	---Other . . . . .	kg	10% and 11¢/kg
5403.42	--Of cellulose acetate		
5403.42.10.00	---Containing wool or hair . . . . .	kg	12.5%
5403.42.90.00	---Other . . . . .	kg	10% and 11¢/kg
5406.10	-Synthetic filament yarn		
5406.10.10.00	---Containing wool or hair . . . . .	kg	12.5%
5406.10.90.	---Other . . . . .	kg	10% and 11¢/kg
10	-----Of nylon or other polyamides . . . . .	kg	
20	-----Of polyesters . . . . .	kg	
30	-----Of polypropylene . . . . .	kg	
90	-----Other . . . . .	kg	
5406.20	-Artificial filament yarn		
5406.20.10.00	---Containing wool or hair . . . . .	kg	12.5%
5406.20.90.00	---Other . . . . .	kg	10% and 11¢/kg

The concordance indicates that subheading 5402.43 covers 100% of tariff items 56111-1 and 56112-1 and 50% of tariff item 56113-1. These items have expired but are still listed in the concordance.

TABLE 54.1  
The Board's Nomenclature Recommendations

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
5401.10.00.10	-----Of nylon or other polyamides . . . . . De nylon ou d'autres polyamides	5
5401.10.00.20	-----Of polyesters . . . . . De polyesters	2
5402.10.00.20	Renumber 5402.10.00.90	2
5402.31.00.10	-----Measuring per single yarn not more than 6 tex (60 decitex) . . . . . Titrant en fils simples pas plus de 6 tex (60 décitex)	2

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
5402.31.00.20	-----Measuring per single yarn more than 6 tex (60 decitex) but not more than 50 tex (500 decitex) . . . . . Titrant en fils simples plus de 6 tex (60 décitex) mais pas plus de 50 tex (500 décitex)	2
5402.39.00	--Other textured yarns . . . . . Autres fils texturés	3
5402.39.00.90	-----Other synthetic filament yarns . . . . . Autres fils de filaments synthétiques	3
5402.49.00	'--Other synthetic filament yarns . . . . . Autres fils de filaments synthétiques	3
5402.59.00	--Other synthetic filament yarns . . . . . Autres fils de filaments synthétiques	3
5402.69.00	--Other synthetic filament yarns . . . . . Autres fils de filaments synthétiques	3
5404.10.00.10	-----Of a length not exceeding 30 cm . . . . . D'une longueur n'excédant pas 30 cm	2
5404.10.00.20	-----Of a length exceeding 30 cm . . . . . D'une longueur excédant 30 cm	2
5407.41.00.11	Of a weight of less than 68 g/m <sup>2</sup> . . . . .	2
5407.41.00.21	D'un poids de moins de 68 g/m <sup>2</sup>	
5407.42.00.10		
5407.43.00.10		
5407.44.00.10		
5407.51.00.11		
5407.51.00.21		
5407.52.00.10		
5407.53.00.10		
5407.54.00.10		
5407.60.00.11		
5407.60.00.21		
5407.60.00.31		
5407.60.00.41		
5407.60.00.51		
5407.71.00.11		
5407.71.00.21		
5407.72.00.10		
5407.73.00.10		
5407.74.00.10		

<u>HS Code</u>	<u>Description of Goods</u>	Reasons for Changes
5407.81.00.11		
5407.81.00.21		
5407.82.00.10		
5407.83.00.10		
5407.84.00.10		
5407.91.00.11		
5407.91.00.21		
5407.92.00.10		
5407.93.00.10		
5407.94.00.10		
5407.41.00.12	Of a weight of 68 g/m <sup>2</sup> or more but not exceeding 170 g/m <sup>2</sup> . . . . .	2
5407.41.00.22		
5407.42.00.20		
5407.43.00.20		
5407.44.00.20		
5407.51.00.12		
5407.51.00.22		
5407.52.00.20		
5407.53.00.20		
5407.54.00.20		
5407.60.00.12		
5407.60.00.22		
5407.60.00.32		
5407.60.00.42		
5407.60.00.52		
5407.71.00.12		
5407.71.00.22		
5407.72.00.20		
5407.73.00.20		
5407.74.00.20		
5407.81.00.12		
5407.81.00.22		
5407.82.00.20		
5407.83.00.20		
5407.84.00.20		
5407.91.00.12		
5407.91.00.22		
5407.92.00.20		
5407.93.00.20		
5407.94.00.20		
5407.41.00.13	Of a weight exceeding 170 g/m <sup>2</sup> . . . . .	2
5407.41.00.23		
5407.42.00.30		
5407.43.00.30		
5407.44.00.30		

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
5407.51.00.13		
5407.51.00.23		
5407.52.00.30		
5407.53.00.30		
5407.54.00.30		
5407.60.00.13		
5407.60.00.23		
5407.60.00.33		
5407.60.00.43		
5407.60.00.53		
5407.71.00.13		
5407.71.00.23		
5407.72.00.30		
5407.73.00.30		
5407.74.00.30		
5407.81.00.13		
5407.81.00.23		
5407.82.00.30		
5407.83.00.30		
5407.84.00.30		
5407.91.00.13		
5407.91.00.23		
5407.92.00.30		
5407.93.00.30		
5407.94.00.30		

Chapter 54

MAN-MADE FILAMENTS

\*

Legal Notes.

1. Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:
  - (a) By polymerisation or organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or
  - (b) By chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.

The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b).

The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".
2. Heading Nos. 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.



TABLE 54.2: SCHEDULE RECOMMENDED BY THE BOARD

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 54-3

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
54.01	Sewing thread of man-made filaments, whether or not put up for retail sale.					
5401.10.00.	-Of synthetic filaments . . . . .		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
10	----Of nylon or other polyamides . . . . .	kg				*
20	----Of polyesters . . . . .	kg				*
90	----Other . . . . .	kg				*
5401.20.00.00	-Of artificial filaments . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
54.02	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.					
5402.10.00.	-High tenacity yarn of nylon or other polyamides . . . . .		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
10	----Of nylon . . . . .	kg				*
90	----Of other polyamides (aramids) . . . . .	kg				*
5402.20.00.00	-High tenacity yarn of polyesters . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5402.31.00.	-Textured yarn					
	--Of nylon or other polyamides, measuring per single yarn not more than 50 tex . . . . .		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
10	----Measuring per single yarn not more than 6 tex (60 decitex) . . . . .	kg				*
20	----Measuring per single yarn more than 6 tex (60 decitex) but not more than 50 tex (500 decitex) . . . . .	kg				*
5402.32.00.	--Of nylon or other polyamides, measuring per single yarn more than 50 tex . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
10	----Carpet yarn . . . . .	kg				*
90	----Other . . . . .	kg				*
5402.33.00.00	--Of polyesters . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5402.39.00.	--Other textured yarns . . . . .					*
11	----Of polypropylene . . . . .	kg				*
19	----Carpet yarn . . . . .	kg				*
90	----Other . . . . .	kg				*
	----Other synthetic filament yarns . . . . .	kg				*
5402.41.00.	-Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre					
	--Of nylon or other polyamides . . . . .		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
10	----Partially oriented yarn (POY) . . . . .	kg				*
90	----Other . . . . .	kg				*
5402.42.00.00	--Of polyesters, partially oriented . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5402.43.00.00	--Of polyesters, other . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5402.49.00.	--Other synthetic filament yarns . . . . .					*
10	----Of polypropylene . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
90	----Other . . . . .	kg				*

TABLE 54.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 54-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5402.51.00.00	-Other yarn, single, with a twist exceeding 50 turns per metre	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5402.52.00.00	--Of polyesters . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5402.59.00.	--Other synthetic filament yarns . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
10 90	-----of polypropylene . . . . .	kg				*
	-----Other . . . . .	kg				
5402.61	-Other yarn, multiple (folded) or cabled					*
5402.61.10.00	--Of nylon or other polyamides					*
	--Containing wool or hair . . . . .	kg	12.5%	12.5%	22.5% and 50¢/kg	8%
5402.61.90.00	--Other . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5402.62.00.00	--Of polyesters . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5402.69.00.	--Other synthetic filament yarns . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
10 90	-----of polypropylene . . . . .	kg				*
	-----Other . . . . .	kg				
54.03	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.					
5403.10.00.00	-High tenacity yarn of viscose rayon . . . .	kg	9.9%	9.9%	35% and 44¢/kg	6.5%
5403.20.00.00	-Textured yarn . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5403.31.00.00	-Other yarn, single					
	--Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre .	kg	9.9%	9.9%	35% and 44¢/kg	6.5%
5403.32.00.00	--Of viscose rayon, with a twist exceeding 120 turns per metre . . . . .	kg	9.9%	9.9%	35% and 44¢/kg	6.5%
5403.33.00.00	--Of cellulose acetate . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5403.39.00.00	--Other . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5403.41.00.00	-Other yarn, multiple (folded) or cabled					
	--Of viscose rayon . . . . .	kg	9.9%	9.9%	35% and 44¢/kg	6.5%
5403.42	--Of cellulose acetate					*
5403.42.10.00	--Containing wool or hair . . . . .	kg	12.5%	12.5%	22.5% and 50¢/kg	8%
5403.42.90.00	--Other . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5403.49.00.00	--Other . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-

TABLE 54.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
 (In accordance with the Harmonized System)

PAGE 54-5

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.					
5404.10.00.	-Monofilament . . . . .		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
10	----Of a length not exceeding 30 cm . . . . .	kg				*
20	----Of a length exceeding 30 cm . . . . .	kg				*
5404.90.00.	-Other . . . . .		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
10	----Of polyethylene or polypropylene . . . . .	kg				*
90	----Other . . . . .	kg				*
54.05	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimensions exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5405.00.00.00						
54.06	Man-made filament yarn (other than sewing thread), put up for retail sale.					
5406.10	-Synthetic filament yarn					
5406.10.10.00	---Containing wool or hair . . . . .	kg	12.5%	12.5%	22.5% and 50¢/kg	8%
5406.10.90.	---Other . . . . .		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
10	----Of nylon or other polyamides . . . . .	kg				*
20	----Of polyesters . . . . .	kg				*
30	----Of polypropylene . . . . .	kg				*
90	----Other . . . . .	kg				*
5406.20	-Artificial filament yarn					
5406.20.10.00	---Containing wool or hair . . . . .	kg	12.5%	12.5%	22.5% and 50¢/kg	8%
5406.20.90.00	---Other . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
54.07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.					
5407.10.00.	-Woven fabrics obtained from high tenacity yarn of nylon or other polyamides, or of polyesters . . . . .		20.2%	25%	45% and 88¢/kg	-
10	----Of nylon . . . . .	kg				
20	----Of other polyamides (aramids) . . . . .	kg				
30	----Of polyesters . . . . .	kg				

TABLE 54.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 54-6

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5407.20.00.00	-Woven fabrics obtained from strip or the like . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5407.30.00.00	-Fabrics specified in Note 9 to Section XI	kg	20%	25%	50%	-
5407.41.00.	-Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides					
	--Unbleached . . . . .		20.2%	25%	45% and 88¢/kg	-
11	----Unbleached	kg				*
12	----Of a weight of less than 68 g/m <sup>2</sup> . . . . .	kg				*
13	----Of a weight of 68 g/m <sup>2</sup> or more but not exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
21	----Of a weight exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
22	----Bleached	kg				*
23	----Of a weight of less than 68 g/m <sup>2</sup> . . . . .	kg				*
5407.42.00.	----Of a weight of 68 g/m <sup>2</sup> or more but not exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
10	----Of a weight exceeding 170 g/m <sup>2</sup> . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
20	----Dyed . . . . .	kg				*
30	----Of a weight of less than 68 g/m <sup>2</sup> . . . . .	kg				*
5407.43.00.	----Of a weight of 68 g/m <sup>2</sup> or more but not exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
10	----Of a weight exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
20	----Of yarns of different colours . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
30	----Printed . . . . .	kg				*
5407.44.00.	----Of a weight of less than 68 g/m <sup>2</sup> . . . . .	kg				*
10	----Of a weight of 68 g/m <sup>2</sup> or more but not exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
20	----Of a weight exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
30	----Other woven fabrics, containing 85 % or more by weight of textured polyester filaments					*
5407.51.00.	--Unbleached or bleached . . . . .		20.2%	25%	45% and 88¢/kg	-
11	----Unbleached	kg				*
12	----Of a weight of less than 68 g/m <sup>2</sup> . . . . .	kg				*
13	----Of a weight of 68 g/m <sup>2</sup> or more but not exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
21	----Of a weight exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
22	----Bleached	kg				*
23	----Of a weight of less than 68 g/m <sup>2</sup> . . . . .	kg				*
5407.52.00.	----Of a weight of 68 g/m <sup>2</sup> or more but not exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
10	----Of a weight exceeding 170 g/m <sup>2</sup> . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
20	----Dyed . . . . .	kg				*
30	----Of a weight of less than 68 g/m <sup>2</sup> . . . . .	kg				*
	----Of a weight of 68 g/m <sup>2</sup> or more but not exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
	----Of a weight exceeding 170 g/m <sup>2</sup> . . . . .	kg				*

TABLE 54.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(in accordance with the Harmonized System)

PAGE 54-7

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5407.53.00.	--Of yarns of different colours . . . . .		20.2%	25%	45% and 88¢/kg	-
10	-----Of a weight of less than 68 g/m <sup>2</sup> . . .	kg				*
20	-----Of a weight of 68 g/m <sup>2</sup> or more but not exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
30	-----Of a weight exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
5407.54.00.	--Printed . . . . .		20.2%	25%	45% and 88¢/kg	-
10	-----Of a weight of less than 68 g/m <sup>2</sup> . . .	kg				*
20	-----Of a weight of 68 g/m <sup>2</sup> or more but not exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
30	-----Of a weight exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
5407.60.00.	-Other woven fabrics, containing 85 % or more by weight of non-textured polyester filaments . . . . .		20.2%	25%	45% and 88¢/kg	-
	-----Unbleached					
11	-----Of a weight of less than 68 g/m <sup>2</sup> . . .	kg				*
12	-----Of a weight of 68 g/m <sup>2</sup> or more but not exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
13	-----Of a weight exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
	-----Bleached					
21	-----Of a weight of less than 68 g/m <sup>2</sup> . . .	kg				*
22	-----Of a weight of 68 g/m <sup>2</sup> or more but not exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
23	-----Of a weight exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
	-----Dyed					
31	-----Of a weight of less than 68 g/m <sup>2</sup> . . .	kg				*
32	-----Of a weight of 68 g/m <sup>2</sup> or more but not exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
33	-----Of a weight exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
	-----Of yarns of different colours					
41	-----Of a weight of less than 68 g/m <sup>2</sup> . . .	kg				*
42	-----Of a weight of 68 g/m <sup>2</sup> or more but not exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
43	-----Of a weight exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
	-----Printed					
51	-----Of a weight of less than 68 g/m <sup>2</sup> . . .	kg				*
52	-----Of a weight of 68 g/m <sup>2</sup> or more but not exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
53	-----Of a weight exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
	-Other woven fabrics, containing 85 % or more by weight of synthetic filaments					
5407.71.00.	--Unbleached or bleached . . . . .		20.2%	25%	45% and 88¢/kg	-
	-----Unbleached					
11	-----Of a weight of less than 68 g/m <sup>2</sup> . . .	kg				*
12	-----Of a weight of 68 g/m <sup>2</sup> or more but not exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
13	-----Of a weight exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
	-----Bleached					
21	-----Of a weight of less than 68 g/m <sup>2</sup> . . .	kg				*
22	-----Of a weight of 68 g/m <sup>2</sup> or more but not exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
23	-----Of a weight exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
5407.72.00.	--Dyed . . . . .		20.2%	25%	45% and 88¢/kg	-
10	-----Of a weight of less than 68 g/m <sup>2</sup> . . .	kg				*
20	-----Of a weight of 68 g/m <sup>2</sup> or more but not exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
30	-----Of a weight exceeding 170 g/m <sup>2</sup> . . . . .	kg				*

TABLE 54.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 54-8

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5407.73.00.	--Of yarns of different colours . . . . .		20.2%	25%	45% and 88¢/kg	-
10	----Of a weight of less than 68 g/m <sup>2</sup> . . . . .	kg				*
20	----Of a weight of 68 g/m <sup>2</sup> or more but not exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
30	----Of a weight exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
5407.74.00.	--Printed . . . . .		20.2%	25%	45% and 88¢/kg	-
10	----Of a weight of less than 68 g/m <sup>2</sup> . . . . .	kg				*
20	----Of a weight of 68 g/m <sup>2</sup> or more but not exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
30	----Of a weight exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
	-Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton					
5407.81.00.	--Unbleached or bleached . . . . .		20.2%	25%	45% and 88¢/kg	-
	----Unbleached					*
11	-----Of a weight of less than 68 g/m <sup>2</sup> . . . . .	kg				*
12	-----Of a weight of 68 g/m <sup>2</sup> or more but not exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
13	-----Of a weight exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
	----Bleached					*
21	-----Of a weight of less than 68 g/m <sup>2</sup> . . . . .	kg				*
22	-----Of a weight of 68 g/m <sup>2</sup> or more but not exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
23	-----Of a weight exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
5407.82.00.	--Dyed . . . . .		20.2%	25%	45% and 88¢/kg	-
10	----Of a weight of less than 68 g/m <sup>2</sup> . . . . .	kg				*
20	----Of a weight of 68 g/m <sup>2</sup> or more but not exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
30	----Of a weight exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
5407.83.00.	--Of yarns of different colours . . . . .		20.2%	25%	45% and 88¢/kg	-
10	----Of a weight of less than 68 g/m <sup>2</sup> . . . . .	kg				*
20	----Of a weight of 68 g/m <sup>2</sup> or more but not exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
30	----Of a weight exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
5407.84.00.	--Printed . . . . .		20.2%	25%	45% and 88¢/kg	-
10	----Of a weight of less than 68 g/m <sup>2</sup> . . . . .	kg				*
20	----Of a weight of 68 g/m <sup>2</sup> or more but not exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
30	----Of a weight exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
	-Other woven fabrics					
5407.91.00.	--Unbleached or bleached . . . . .		20.2%	25%	45% and 88¢/kg	-
	----Unbleached					*
11	-----Of a weight of less than 68 g/m <sup>2</sup> . . . . .	kg				*
12	-----Of a weight of 68 g/m <sup>2</sup> or more but not exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
13	-----Of a weight exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
	----Bleached					*
21	-----Of a weight of less than 68 g/m <sup>2</sup> . . . . .	kg				*
22	-----Of a weight of 68 g/m <sup>2</sup> or more but not exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
23	-----Of a weight exceeding 170 g/m <sup>2</sup> . . . . .	kg				*

TABLE 54.2 (CONT.)

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## CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 54-9

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5407.92.00.	-Dyed . . . . .		20.2%	25%	45% and 88¢/kg	-
10	----Of a weight of less than 68 g/m <sup>2</sup> . . . . .	kg				*
20	----Of a weight of 68 g/m <sup>2</sup> or more but not exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
30	----Of a weight exceeding 170 g/m <sup>2</sup> * . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5407.93.00.	--Of yarns of different colours . . . . .					*
10	----Of a weight of less than 68 g/m <sup>2</sup> . . . . .	kg				*
20	----Of a weight of 68 g/m <sup>2</sup> or more but not exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
30	----Of a weight exceeding 170 g/m <sup>2</sup> * . . . . .	kg				*
5407.94.00.	--Printed . . . . .		20.2%	25%	45% and 88¢/kg	-
10	----Of a weight of less than 68 g/m <sup>2</sup> . . . . .	kg				*
20	----Of a weight of 68 g/m <sup>2</sup> or more but not exceeding 170 g/m <sup>2</sup> . . . . .	kg				*
30	----Of a weight exceeding 170 g/m <sup>2</sup> * . . . . .	kg				*
54.08	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05.					
5408.10.00.00	-Woven fabrics obtained from high tenacity yarn, of viscose rayon . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
	-Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like					
5408.21.00.	--Unbleached or bleached . . . . .		20.2%	25%	45% and 88¢/kg	-
11	----Unbleached					
19	----Of cellulose acetate . . . . .	kg				
21	----Other . . . . .	kg				
29	----Bleached					
5408.22.00.	--Dyed . . . . .		20.2%	25%	45% and 88¢/kg	-
10	----Of cellulose acetate . . . . .	kg				
90	----Other . . . . .	kg				
5408.23.00.	--Of yarns of different colours . . . . .		20.2%	25%	45% and 88¢/kg	-
10	----Of cellulose acetate . . . . .	kg				
90	----Other . . . . .	kg				
5408.24.00.	--Printed . . . . .		20.2%	25%	45% and 88¢/kg	-
10	----Of cellulose acetate . . . . .	kg				
90	----Other . . . . .	kg				
5408.31.00.	-Other woven fabrics					
	--Unbleached or bleached . . . . .		20.2%	25%	45% and 88¢/kg	-
11	----Unbleached					
19	----Of cellulose acetate mixed solely with cotton . . . . .	kg				
21	----Other . . . . .	kg				
29	----Bleached					
	----Of cellulose acetate mixed solely with cotton . . . . .	kg				
	----Other . . . . .	kg				

TABLE 54.2 (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
 (In accordance with the Harmonized System)

PAGE 54-10

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5408.32.00.	--Dyed . . . . .		20.2%	25%	45% and 88¢/kg	-
10	-----Of cellulose acetate mixed solely with cotton . . . . .	kg				
90	-----Other . . . . .	kg				
5408.33.00.00	--Of yarns of different colours . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5408.34.00.	--Printed . . . . .		20.2%	25%	45% and 88¢/kg	-
10	-----Of cellulose acetate mixed solely with cotton . . . . .	kg				
90	-----Other . . . . .	kg				

CHAPTER 54

APPENDIX



**Chapter 54**

**MAN-MADE FILAMENTS**

**Notes.**

1. Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:
  - (a) By polymerisation of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or
  - (b) By chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.

The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b).

The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".

2. Heading Nos. 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.



## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
54.01		Sewing thread of man-made filaments, whether or not put up for retail sale.					
5401.10.00		-Of synthetic filaments.....		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
	10	-----Of nylon.....	kg				
	20	-----Of polyester.....	kg				
	90	-----Other.....	kg				
5401.20.00	00	-Of artificial filaments.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
54.02		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.					
5402.10.00		-High tenacity yarn of nylon or other polyamides.....		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
	10	-----Of nylon.....	kg				
	20	-----Of other polyamides (aramids).....	kg				
5402.20.00	00	-High tenacity yarn of polyesters.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5402.31.00		-Textured yarn: --Of nylon or other polyamides, measuring per single yarn not more than 50 tex.....		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
	10	-----Not more than 6 tex (60 dtex).....	kg				
	20	-----More than 6 tex (60 dtex) but not more than 50 tex (500 dtex).....	kg				
5402.32.00		--Of nylon or other polyamides, measuring per single yarn more than 50 tex.....		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
	10	-----Carpet yarn.....	kg				
	90	-----Other.....	kg				
5402.33.00	00	--Of polyesters.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5402.39.00		--Other.....		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
	11	-----Of polypropylene:					
	19	-----Carpet yarn.....	kg				
	90	-----Other.....	kg				
5402.41.00		-Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: --Of nylon or other polyamides.....		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
	10	-----Partially oriented yarn (POY).....	kg				
	90	-----Other.....	kg				
5402.42.00	00	--Of polyesters, partially oriented.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5402.43.00	00	--Of polyesters, other.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5402.49.00		--Other.....		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
	10	-----Of polypropylene.....	kg				
	90	-----Other.....	kg				
		-Other yarn, single, with a twist exceeding 50 turns per metre:					

## APPENDIX 1: (CONT.)

## CANADIAN TARIFF SCHEDULE

## Converted to the Harmonized System

PAGE 54- 4

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
5402.51.00	00	--Of nylon or other polyamides.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5402.52.00	00	--Of polyesters.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5402.59.00		--Other.....		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
	10	----Of polypropylene.....	kg				
	90	----Other.....	kg				
		-Other yarn, multiple (folded) or cabled:					
5402.61.00	00	--Of nylon or other polyamides.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5402.62.00	00	--Of polyesters.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5402.69.00		--Other.....		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
	10	----Of polypropylene.....	kg				
	90	----Other.....	kg				
54.03		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.					
5403.10.00	00	-High tenacity yarn of viscose rayon....	kg	9.9%	9.9%	35% and 44¢/kg	6.5%
5403.20.00	00	-Textured yarn.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
		-Other yarn, single:					
5403.31.00	00	--Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre.....	kg	9.9%	9.9%	35% and 44¢/kg	6.5%
5403.32.00	00	--Of viscose rayon, with a twist exceeding 120 turns per metre.....	kg	9.9%	9.9%	35% and 44¢/kg	6.5%
5403.33.00	00	--Of cellulose acetate.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5403.39.00	00	--Other.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
		-Other yarn, multiple (folded) or cabled:					
5403.41.00	00	--Of viscose rayon.....	kg	9.9%	9.9%	35% and 44¢/kg	6.5%
5403.42.00	00	--Of cellulose acetate.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5403.49.00	00	--Other.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
54.04		Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5mm.					
5404.10.00		-Monofilament.....		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
	10	----Not exceeding 30cm in length.....	kg				
	20	----Exceeding 30cm in length.....	kg				
5404.90.00		--Other.....		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
	10	----Of polyethylene or polypropylene.....	kg				
	90	----Other.....	kg				

## APPENDIX 1: (CONT.)

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## CANADIAN TARIFF SCHEDULE

## Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
54.05							
5405.00.00	00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5mm.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
54.06		Man-made filament yarn (other than sewing thread), put up for retail sale.					
5406.10.00		-Synthetic filament yarn.....		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
	10	-----Of nylon.....	kg				
	20	-----Of polyester.....	kg				
	30	-----Of polypropylene.....	kg				
	90	-----Other.....	kg				
5406.20.00	00	-Artificial filament yarn.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.					
5407.10.00		-Woven fabrics obtained from high tenacity yarn of nylon or other polyamides, or of polyesters.....		20.2%	25%	45% and 88¢/kg	-
	10	-----Of nylon.....	kg				
	20	-----Of other polyamides (aramids).....	kg				
	30	-----Of polyesters.....	kg				
5407.20.00	00	-Woven fabrics obtained from strip or the like.....	kg	20.2%	25%	45% and 88¢/kg	-
5407.30.00	00	-Fabrics specified in Note 9 to Section XI.....	kg	20%	25%	50%	-
5407.41.00		-Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:					
		--Unbleached or bleached.....		20.2%	25%	45% and 88¢/kg	-
		-----Unbleached:					
	11	-----Weighing less than 68g/m <sup>2</sup> .....	kg				
	12	-----Weighing 68g/m <sup>2</sup> to 170g/m <sup>2</sup> .....	kg				
	13	-----Weighing more than 170g/m <sup>2</sup> .....	kg				
		-----Bleached:					
	21	-----Weighing less than 68g/m <sup>2</sup> .....	kg				
	22	-----Weighing 68g/m <sup>2</sup> to 170g/m <sup>2</sup> .....	kg				
	23	-----Weighing more than 170g/m <sup>2</sup> .....	kg				
5407.42.00		--Dyed.....		20.2%	25%	45% and 88¢/kg	-
	10	-----Weighing less than 68g/m <sup>2</sup> .....	kg				
	20	-----Weighing 68g/m <sup>2</sup> to 170g/m <sup>2</sup> .....	kg				
	30	-----Weighing more than 170g/m <sup>2</sup> .....	kg				
5407.43.00		--Of yarns of different colours.....		20.2%	25%	45% and 88¢/kg	-
	10	-----Weighing less than 68g/m <sup>2</sup> .....	kg				
	20	-----Weighing 68g/m <sup>2</sup> to 170g/m <sup>2</sup> .....	kg				
	30	-----Weighing more than 170g/m <sup>2</sup> .....	kg				

## APPENDIX 1: (CONT.)

## CANADIAN TARIFF SCHEDULE

## Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
5407.44.00	--Printed.....			20.2%	25%	45% and 88¢/kg	-
	10 -----Weighing less than 68g/m <sup>2</sup> .....	kg					
	20 -----Weighing 68g/m <sup>2</sup> to 170g/m <sup>2</sup> .....	kg					
	30 -----Weighing more than 170g/m <sup>2</sup> .....	kg					
	-Other woven fabrics, containing 85% or more by weight of textured polyester filaments:						
5407.51.00	--Unbleached or bleached.....			20.2%	25%	45% and 88¢/kg	-
	-----Unbleached:						
	11 -----Weighing less than 68g/m <sup>2</sup> .....	kg					
	12 -----Weighing 68g/m <sup>2</sup> to 170g/m <sup>2</sup> .....	kg					
	13 -----Weighing more than 170g/m <sup>2</sup> .....	kg					
	-----Bleached:						
	21 -----Weighing less than 68g/m <sup>2</sup> .....	kg					
	22 -----Weighing 68g/m <sup>2</sup> to 170g/m <sup>2</sup> .....	kg					
	23 -----Weighing more than 170g/m <sup>2</sup> .....	kg					
5407.52.00	--Dyed.....			20.2%	25%	45% and 88¢/kg	-
	10 -----Weighing less than 68g/m <sup>2</sup> .....	kg					
	20 -----Weighing 68g/m <sup>2</sup> to 170g/m <sup>2</sup> .....	kg					
	30 -----Weighing more than 170g/m <sup>2</sup> .....	kg					
5407.53.00	--Of yarns of different colours.....			20.2%	25%	45% and 88¢/kg	-
	10 -----Weighing less than 68g/m <sup>2</sup> .....	kg					
	20 -----Weighing 68g/m <sup>2</sup> to 170g/m <sup>2</sup> .....	kg					
	30 -----Weighing more than 170g/m <sup>2</sup> .....	kg					
5407.54.00	--Printed.....			20.2%	25%	45% and 88¢/kg	-
	10 -----Weighing less than 68g/m <sup>2</sup> .....	kg					
	20 -----Weighing 68g/m <sup>2</sup> to 170g/m <sup>2</sup> .....	kg					
	30 -----Weighing more than 170g/m <sup>2</sup> .....	kg					
5407.60.00	-Other woven fabrics, containing 85% or more by weight of non-textured polyester filaments.....			20.2%	25%	45% and 88¢/kg	-
	-----Unbleached:						
	11 -----Weighing less than 68g/m <sup>2</sup> .....	kg					
	12 -----Weighing 68g/m <sup>2</sup> to 170g/m <sup>2</sup> .....	kg					
	13 -----Weighing more than 170g/m <sup>2</sup> .....	kg					
	-----Bleached:						
	21 -----Weighing less than 68g/m <sup>2</sup> .....	kg					
	22 -----Weighing 68g/m <sup>2</sup> to 170g/m <sup>2</sup> .....	kg					
	23 -----Weighing more than 170g/m <sup>2</sup> .....	kg					
	-----Dyed:						
	31 -----Weighing less than 68g/m <sup>2</sup> .....	kg					
	32 -----Weighing 68g/m <sup>2</sup> to 170g/m <sup>2</sup> .....	kg					
	33 -----Weighing more than 170g/m <sup>2</sup> .....	kg					
	-----Of yarns of different colours:						
	41 -----Weighing less than 68g/m <sup>2</sup> .....	kg					
	42 -----Weighing 68g/m <sup>2</sup> to 170g/m <sup>2</sup> .....	kg					
	43 -----Weighing more than 170g/m <sup>2</sup> .....	kg					
	-----Printed:						
	51 -----Weighing less than 68g/m <sup>2</sup> .....	kg					
	52 -----Weighing 68g/m <sup>2</sup> to 170g/m <sup>2</sup> .....	kg					
	53 -----Weighing more than 170g/m <sup>2</sup> .....	kg					
	-Other woven fabrics, containing 85% or more by weight of synthetic filaments:						
5407.71.00	--Unbleached or bleached.....			20.2%	25%	45% and 88¢/kg	-
	-----Unbleached:						
	11 -----Weighing less than 68g/m <sup>2</sup> .....	kg					
	12 -----Weighing 68g/m <sup>2</sup> to 170g/m <sup>2</sup> .....	kg					
	13 -----Weighing more than 170g/m <sup>2</sup> .....	kg					
	-----Bleached:						
	21 -----Weighing less than 68g/m <sup>2</sup> .....	kg					
	22 -----Weighing 68g/m <sup>2</sup> to 170g/m <sup>2</sup> .....	kg					

## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
5407.71.00 cont'd	23	-----Weighing more than 170g/m <sup>2</sup> .....	kg	20.2%	25%	45% and 88¢/kg	-
5407.72.00	--Dyed.....						
	10	-----Weighing less than 68g/m <sup>2</sup> .....	kg				
	20	-----Weighing 68g/m <sup>2</sup> to 170g/m <sup>2</sup> .....	kg				
	30	-----Weighing more than 170g/m <sup>2</sup> .....	kg				
5407.73.00	--Of yarns of different colours.....			20.2%	25%	45% and 88¢/kg	-
	10	-----Weighing less than 68g/m <sup>2</sup> .....	kg				
	20	-----Weighing 68g/m <sup>2</sup> to 170g/m <sup>2</sup> .....	kg				
	30	-----Weighing more than 170g/m <sup>2</sup> .....	kg				
5407.74.00	--Printed.....			20.2%	25%	45% and 88¢/kg	-
	10	-----Weighing less than 68g/m <sup>2</sup> .....	kg				
	20	-----Weighing 68g/m <sup>2</sup> to 170g/m <sup>2</sup> .....	kg				
	30	-----Weighing more than 170g/m <sup>2</sup> .....	kg				
	-Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:						
5407.81.00	--Unbleached or bleached.....			20.2%	25%	45% and 88¢/kg	-
	-----Unbleached:						
	11	-----Weighing less than 68g/m <sup>2</sup> .....	kg				
	12	-----Weighing 68g/m <sup>2</sup> to 170g/m <sup>2</sup> .....	kg				
	13	-----Weighing more than 170g/m <sup>2</sup> .....	kg				
	-----Bleached:						
	21	-----Weighing less than 68g/m <sup>2</sup> .....	kg				
	22	-----Weighing 68g/m <sup>2</sup> to 170g/m <sup>2</sup> .....	kg				
	23	-----Weighing more than 170g/m <sup>2</sup> .....	kg				
5407.82.00	--Dyed.....			20.2%	25%	45% and 88¢/kg	-
	10	-----Weighing less than 68g/m <sup>2</sup> .....	kg				
	20	-----Weighing 68g/m <sup>2</sup> to 170g/m <sup>2</sup> .....	kg				
	30	-----Weighing more than 170g/m <sup>2</sup> .....	kg				
5407.83.00	--Of yarns of different colours.....			20.2%	25%	45% and 88¢/kg	-
	10	-----Weighing less than 68g/m <sup>2</sup> .....	kg				
	20	-----Weighing 68g/m <sup>2</sup> to 170g/m <sup>2</sup> .....	kg				
	30	-----Weighing more than 170g/m <sup>2</sup> .....	kg				
5407.84.00	--Printed.....			20.2%	25%	45% and 88¢/kg	-
	10	-----Weighing less than 68g/m <sup>2</sup> .....	kg				
	20	-----Weighing 68g/m <sup>2</sup> to 170g/m <sup>2</sup> .....	kg				
	30	-----Weighing more than 170g/m <sup>2</sup> .....	kg				
5407.91.00	-Other woven fabrics: --Unbleached or bleached.....			20.2%	25%	45% and 88¢/kg	-
	-----Unbleached:						
	11	-----Weighing less than 68g/m <sup>2</sup> .....	kg				
	12	-----Weighing 68g/m <sup>2</sup> to 170g/m <sup>2</sup> .....	kg				
	13	-----Weighing more than 170g/m <sup>2</sup> .....	kg				
	-----Bleached:						
	21	-----Weighing less than 68g/m <sup>2</sup> .....	kg				
	22	-----Weighing 68g/m <sup>2</sup> to 170g/m <sup>2</sup> .....	kg				
	23	-----Weighing more than 170g/m <sup>2</sup> .....	kg				
5407.92.00	--Dyed.....			20.2%	25%	45% and 88¢/kg	-
	10	-----Weighing less than 68g/m <sup>2</sup> .....	kg				
	20	-----Weighing 68g/m <sup>2</sup> to 170g/m <sup>2</sup> .....	kg				
	30	-----Weighing more than 170g/m <sup>2</sup> .....	kg				
5407.93.00	--Of yarns of different colours.....			20.2%	25%	45% and 88¢/kg	-
	10	-----Weighing less than 68g/m <sup>2</sup> .....	kg				
	20	-----Weighing 68g/m <sup>2</sup> to 170g/m <sup>2</sup> .....	kg				
	30	-----Weighing more than 170g/m <sup>2</sup> .....	kg				

## APPENDIX 1: (CONCL.)

## CANADIAN TARIFF SCHEDULE

## Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
5407.94.00		--Printed.....		20.2%	25%	45% and 88\$/kg	-
	10	-----Weighing less than 68g/m <sup>2</sup> .....	kg				
	20	-----Weighing 68g/m <sup>2</sup> to 170g/m <sup>2</sup> .....	kg				
	30	-----Weighing more than 170g/m <sup>2</sup> .....	kg				
54.08		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05.					
5408.10.00	00	-Woven fabrics obtained from high tenacity yarn, of viscose rayon.....	kg	20.2%	25%	45% and 88\$/kg	-
		-Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:					
5408.21.00		--Unbleached or bleached.....		20.2%	25%	45% and 88\$/kg	-
	11	-----Unbleached:					
	19	-----Of cellulose acetate.....	kg				
	19	-----Other.....	kg				
	21	-----Bleached:					
	21	-----Of cellulose acetate.....	kg				
	29	-----Other.....	kg				
5408.22.00		--Dyed.....		20.2%	25%	45% and 88\$/kg	-
	10	-----Of cellulose acetate.....	kg				
	90	-----Other.....	kg				
5408.23.00		--Of yarns of different colours.....		20.2%	25%	45% and 88\$/kg	-
	10	-----Of cellulose acetate.....	kg				
	90	-----Other.....	kg				
5408.24.00		--Printed.....		20.2%	25%	45% and 88\$/kg	-
	10	-----Of cellulose acetate.....	kg				
	90	-----Other.....	kg				
5408.31.00		-Other woven fabrics:					
		--Unbleached or bleached.....		20.2%	25%	45% and 88\$/kg	-
	11	-----Unbleached:					
	11	-----Of cellulose acetate mixed solely with cotton.....	kg				
	19	-----Other.....	kg				
	21	-----Bleached:					
	21	-----Of cellulose acetate mixed solely with cotton.....	kg				
	29	-----Other.....	kg				
5408.32.00		--Dyed.....		20.2%	25%	45% and 88\$/kg	-
	10	-----Of cellulose acetate mixed solely with cotton.....	kg				
	90	-----Other.....	kg				
5408.33.00	00	--Of yarns of different colours.....	kg	20.2%	25%	45% and 88\$/kg	-
5408.34.00		--Printed.....		20.2%	25%	45% and 88\$/kg	-
	10	-----Of cellulose acetate mixed solely with cotton.....	kg				
	90	-----Other.....	kg				

CHAPTER 55Man-Made Staple FibresA. Introduction

Proposed Chapter 55 incorporates, in whole or in part, 37 items of the Customs Tariff as listed below:

- 43877-1 Materials ... for use in the manufacture of (motor vehicles) ...
- 53110-1 Rovings and yarns ... of wool, or in part of hair, n.o.p.
- 53115-1 Rovings and yarns ... of wool or hair, in measured skeins or balls
- 53205-1 Woven fabrics composed ... of yarns of wool or hair, n.o.p.
- 53210-1 Woven fabrics ... of wool or hair ... not less than 406 g/m<sup>2</sup>
- 53225-1 Woven fabrics ... yarns of wool ... manufacture of neckties ...
- 53230-1 Woven billiard cloth composed ... of wool or hair; melton cloth ...
- 55905-1 Rags and waste ... used textile manufactures or waste ...
- 55920-1 Garnetted material ... by disintegrating yarns or fabrics, n.o.p.
- 55925-1 Nubs, slugs, slubs, nep or kems
- 56005-1 Man-made fibres not exceeding 30 cm in length
- 56010-1 Sliver, wholly or in part of man-made fibres
- \*56015-1 Man-made filaments ... for converting ... not exceeding 30 cm ...
- \*56016-1 Tow, wholly of nylon filaments not exceeding 3.3 dtex ...
- \*56020-1 Man-made fibres, not exceeding 30 cm in length ...
- \*56025-1 Man-made filaments ... manufacture of cigarette filter tips
- \*56035-1 Fibres, tow and sliver ... of acrylic fibres or filaments ...
- 56105-1 Yarns and rovings, wholly of man-made fibres or filaments ...
- 56110-1 Yarns and rovings ... of man-made fibres or filaments ...
- 56125-1 Yarns and rovings composed of hair combined with ...
- 56127-1 Monofilament nylon yarns, 17 dtex or 22 dtex ...
- 56134-1 Yarns of uneven thickness with slubs, loops ... 1,000 decitex or finer  
Woven fabrics ... of man-made fibres ... or of glass fibres ...:
- 56205-1 Exceeding 30 cm in width
- 56208-1 Woven fabrics ... would be classified under tariff item 56205-1 ...
- 56209-1 Woven fabrics ... otherwise ... 56205-1 ...
- 56213-1 Woven fabrics, in the greige ... of cotton and polyester
- 56215-1 Woven fabrics with leno-edged strips, not less than 100 cm ...
- 56220-1 Umbrella-covering fabrics ... not less than 9 m ...
- 56225-1 Woven fabrics ... of silk or of man-made fibres or filaments ...
- 56227-1 Woven fabrics ... of cotton, linen, wool, silk ...
- 56265-1 Woven fabrics ... of cotton or of man-made fibres ...
- \*56276-1 Gingham or poplin fabrics ... 65% ... polyester ... 35% ... cotton ...
- \*56325-1 Paper backed textile materials ... for photographic albums
- \*56340-1 Textile fabrics, napped or sheared ...
- 56607-1 Fabrics for use in the manufacture of church vestments, n.o.p.
- 69605-1 Apparatus, utensils and instruments ...
- 95006-1 All parts, and accessories ... commercial vehicles

\* Indicates that goods under the present tariff item are classified only to this Chapter.

### B. The Board's Analysis and Recommendations

The only specific submission regarding Chapter 55 was received from the Canadian Textiles Institute (CTI). Some of the CTI's comments concerned changes to certain General and General Preferential rates of duty and to the allocation of the trade of a temporary tariff item (56126-1) which are issues outside the scope of this Reference. The CTI also pointed out that the MFN rates of duty for certain blended yarns under tariff item 53115-1 would decline from 12.5 p.c. to 10% plus 11¢ per kilogram. These goods have been dutiable at a compound rate which, as a result of the MTN, will convert to a single ad valorem rate of 12.5 p.c. on January 1, 1987. The Board sees no need to change back to a compound rate as a result of conversion to the HS and, therefore, recommends that the MFN rate of duty for heading 55.11 be 12.5%.

TABLE 55.1  
The Board's Nomenclature Recommendations

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
5503.10.00.20	Renumber 5503.10.00.90 -----Of other polyamides (aramides) . . . . . D'autres polyamides (aramides)	2
5505.10.00.10	-----Of nylon or other polyamides . . . . . De nylon ou d'autres polyamides	2
5505.10.00.20	-----Of polyesters . . . . . De polyesters	2
5506.90.00	-Other synthetic staple fibres . . . . . Autres fibres synthétiques discontinues	3
5509.41.00.90	-----Other synthetic staple fibres . . . . . Autres fibres synthétiques discontinues	3
5509.42.00.90	-----Other synthetic staple fibres . . . . . Autres fibres synthétiques discontinues	3
5510.11.00.90	-----Other artificial staple fibres . . . . . Autres fibres artificielles discontinues	3
5510.12.00.90	-----Other artificial staple fibres . . . . . Autres fibres artificielles discontinues	3
5511.10.00.10	-----Of nylon or other polyamides . . . . . De nylon ou d'autres polyamides	2

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
5511.20.00.10	-----Acrylic or modacrylic . . . . . Acryliques ou modacryliques	2
5512.90	-Containing 85 % or more by weight of other synthetic staple fibres . . . . . Contenant au moins 85 % en poids d'autres fibres synthétiques discontinues	3
5513.11.00.11	Pour les vêtements . . . . .	2
5513.11.00.21		
5513.12.00.10		
5513.13.00.10		
5513.21.00.10		
5513.22.00.10		
5513.23.00.10		
5513.41.00.10		
5513.42.00.10		
5513.43.00.10		
5514.11.00.11		
5514.11.00.21		
5514.12.00.10		
5514.13.00.10		
5514.21.00.10		
5514.22.00.10		
5514.23.00.10		
5514.41.00.10		
5514.42.00.10		
5514.43.00.10		
5513.11.00.12	-----Autres que pour les vêtements, d'une largeur n'excédant pas 178 cm . . . . .	2
5513.11.00.13	-----Autres que pour les vêtements, d'une largeur excédant 178 cm . . . . .	2
	Autres que pour les vêtements, d'une largeur n'excédant pas 168 cm . . . . .	2
5513.11.00.22		
5513.12.00.20		
5513.21.00.20		
5513.22.00.20		
5513.41.00.20		
5513.42.00.20		
5514.11.00.22		
5514.12.00.20		
5514.21.00.20		
5514.22.00.20		
5514.41.00.20		
5514.42.00.20		

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
5513.11.00.23	Autres que pour les vêtements, d'une largeur excédant 168 cm . . . . .	2
5513.12.00.30		
5513.21.00.30		
5513.22.00.30		
5513.41.00.30		
5513.42.00.30		
5514.11.00.23		
5514.12.00.30		
5514.21.00.30		
5514.22.00.30		
5514.41.00.30		
5514.42.00.30		
5513.13.00.20	Autres que pour les vêtements . . . . .	2
5513.23.00.20		
5513.43.00.20		
5514.13.00.20		
5514.23.00.20		
5514.43.00.20		
5513.22.00.30	-----For non-apparel, of a width exceeding 168 cm . . . . .	2
5514.11.00.12	-----Autres que pour les vêtements, d'une largeur n'excédant pas 178 cm . . . . .	2
5514.11.00.13	-----Autres que pour les vêtements, d'une largeur excédant 178 cm . . . . .	2
5514.11.00.23	-----For non-apparel, of a width exceeding 168 cm . . . . .	2
5514.21.00.30	-----For non-apparel, of a width exceeding 168 cm . . . . .	2
5516.90	-Other woven fabrics of artificial staple fibres . . . . . Autres tissus de fibres artificielles discontinues	3

Chapter 55

MAN-MADE STAPLE FIBRES

\*

Legal Note.

- I. Heading Nos. 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:

- (a) Length of tow exceeding 2 m;
- (b) Twist less than 5 turns per metre;
- (c) Measuring per filament less than 67 decitex;
- (d) Synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100 % of its length;
- (e) Total measurement of tow more than 20,000 decitex.

Tow of a length not exceeding 2 m is to be classified in heading No. 55.03 or 55.04.



TABLE 55.2: SCHEDULE RECOMMENDED BY THE BOARD

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 55-3

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
55.01	Synthetic filament tow.					
5501.10.00.00	-Of nylon or other polyamides . . . . .	kg	8.5%	8.5%	15%	-
5501.20.00.00	-Of polyesters . . . . .	kg	8.5%	8.5%	15%	-
5501.30.00.00	-Acrylic or modacrylic . . . . .	kg	8.5%	8.5%	15%	-
5501.90.00.00	-Other . . . . .	kg	8.5%	8.5%	15%	-
55.02	Artificial filament tow . . . . .		8.5%	8.5%	15%	-
5502.00.00.						
10	----Of cellulose acetate . . . . .	kg				
90	----Other . . . . .	kg				
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.					
5503.10.00.	-Of nylon or other polyamides . . . . .	kg	5%	8.5%	15%	5%
10	----Of nylon . . . . .	kg				*
90	----Of other polyamides (aramides) . . . . .	kg				
5503.20.00.00	-Of polyesters . . . . .	kg	5%	8.5%	15%	5%
5503.30.00.00	-Acrylic or modacrylic . . . . .	kg	5%	8.5%	15%	5%
5503.40.00.00	-Of polypropylene . . . . .	kg	5%	8.5%	15%	5%
5503.90.00.00	-Other . . . . .	kg	5%	8.5%	15%	5%
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning.					
5504.10.00.00	-Of viscose . . . . .	kg	8.5%	8.5%	15%	-
5504.90.00.00	-Other . . . . .	kg	5%	8.5%	15%	5%
55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.					
5505.10.00.	-Of synthetic fibres . . . . .	kg	Free	Free	20%	Free
10	----Of nylon or other polyamides . . . . .	kg				*
20	----Of polyesters . . . . .	kg				
30	----Acrylic or modacrylic . . . . .	kg				
90	----Other . . . . .	kg				
5505.20.00.00	-Of artificial fibres . . . . .	kg	Free	Free	20%	Free
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning.					
5506.10.00.00	-Of nylon or other polyamides . . . . .	kg	5%	8.5%	15%	5%
5506.20.00.00	-Of polyesters . . . . .	kg	5%	8.5%	15%	5%

TABLE 55.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 55-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5506.30.00.00	-Acrylic or modacrylic . . . . .	kg	5%	8.5%	15%	5%
5506.90.00.	-Other synthetic staple fibres . . . . .	kg	5%	8.5%	15%	5%
10	----Of polypropylene . . . . .	kg				
90	----Other . . . . .	kg				
55.07						*
5507.00.00.00	Artificial staple fibres, carded, combed or otherwise processed for spinning . . . . .	kg	5%	8.5%	15%	5%
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale.					
5508.10.00.	-Of synthetic staple fibres . . . . .		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
10	----Containing 85 % or more by weight of synthetic staple fibres . . . . .	kg				
20	----Containing less than 85 % by weight of synthetic staple fibres . . . . .	kg				
5508.20.00.00	-Of artificial staple fibres . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.					
5509.11.00.	-Containing 85 % or more by weight of staple fibres of nylon or other polyamides					
	--Single yarn . . . . .		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
10	----Carpet yarn . . . . .	kg				
90	----Other . . . . .	kg				
5509.12.00.	--Multiple (folded) or cabled yarn . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
10	----Carpet yarn . . . . .	kg				
90	----Other . . . . .	kg				
5509.21.00.	-Containing 85 % or more by weight of polyester staple fibres					
	--Single yarn . . . . .		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
10	----Carpet yarn . . . . .	kg				
90	----Other . . . . .	kg				
5509.22.00.	--Multiple (folded) or cabled yarn . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
10	----Carpet yarn . . . . .	kg				
90	----Other . . . . .	kg				
5509.31.00.	-Containing 85 % or more by weight of acrylic or modacrylic staple fibres					
	--Single yarn . . . . .		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
10	----Carpet yarn . . . . .	kg				
90	----Other . . . . .	kg				
5509.32.00.	--Multiple (folded) or cabled yarn . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
10	----Carpet yarn . . . . .	kg				
90	----Other . . . . .	kg				

TABLE 55.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 55-5

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5509.41.00.	-Other yarn, containing 85 % or more by weight of synthetic staple fibres --Single yarn . . . . .		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
11	----Of polypropylene	kg				*
19	----Carpet yarn . . . . .	kg				
90	----Other . . . . .	kg				
5509.42.00.	--Other synthetic staple fibres --Multiple (folded) or cabled yarn . . . . .		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
11	----Of polypropylene	kg				*
19	----Carpet yarn . . . . .	kg				
90	----Other . . . . .	kg				
5509.51.00.00	-Other yarn, of polyester staple fibres --Mixed mainly or solely with artificial staple fibres . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5509.52.00.00	--Mixed mainly or solely with wool or fine animal hair . . . . .	kg	10%	12.5%	22.5% and 49.5¢/kg	-
5509.53.00.	--Mixed mainly or solely with cotton . . . . .		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
10	----Single yarn . . . . .	kg				
20	----Multiple (folded) or cabled yarn . . . . .	kg				
5509.59.00.00	--Other . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5509.61.00.00	-Other yarn, of acrylic or modacrylic staple fibres --Mixed mainly or solely with wool or fine animal hair . . . . .	kg	10%	12.5%	22.5% and 49.5¢/kg	-
5509.62.00.00	--Mixed mainly or solely with cotton . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5509.69.00.00	--Other . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5509.91.00.00	-Other yarn --Mixed mainly or solely with wool or fine animal hair . . . . .	kg	10%	12.5%	22.5% and 49.5¢/kg	-
5509.92.00.00	--Mixed mainly or solely with cotton . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5509.99.00.00	--Other . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.					
5510.11.00.	-Containing 85 % or more by weight of artificial staple fibres --Single yarn . . . . .		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
10	----Of viscose rayon . . . . .	kg				*
90	----Other artificial staple fibres . . . . .	kg				

TABLE 55.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 55-6

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5510.12.00.	-Multiple (folded) or cabled yarn . . . . .		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
10	----Of viscose rayon . . . . .	kg				*
90	----Other artificial staple fibres . . . . .	kg				
5510.20.00.00	-Other yarn, mixed mainly or solely with wool or fine animal hair . . . . .	kg	10%	12.5%	22.5% and 49.5¢/kg	-
5510.30.00.00	-Other yarn, mixed mainly or solely with cotton . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5510.90.00.00	-Other yarn . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.					
5511.10.00.	-Of synthetic staple fibres, containing 85 % or more by weight of such fibres . . .		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
10	----Of nylon or other polyamides . . . . .	kg				*
20	----Of polypropylene . . . . .	kg				
30	----Acrylic or modacrylic . . . . .	kg				
90	----Other . . . . .	kg				
5511.20.00.	-Of synthetic staple fibres, containing less than 85 % by weight of such fibres . .		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
10	----Acrylic or modacrylic . . . . .	kg				*
90	----Other . . . . .	kg				
5511.30.00.00	-Of artificial staple fibres . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
55.12	Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.					*
5512.11.00.	-Containing 85 % or more by weight of polyester staple fibres --Unbleached or bleached . . . . .		20.2%	25%	45% and 88¢/kg	-
10	----Unbleached . . . . .	kg				
20	----Bleached . . . . .	kg				
5512.19.00.	--Other . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
10	----Dyed . . . . .	kg				
20	----Of yarns of different colours . . . . .	kg				
30	----Printed . . . . .	kg				
5512.21.00.00	-Containing 85 % or more by weight of acrylic or modacrylic staple fibres --Unbleached or bleached . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5512.29.00.00	--Other . . . . .	kg	20.2%	25%	45% and 88¢/kg	-

TABLE 55.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

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Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5512.91.00.	-Containing 85 % or more by weight of other synthetic staple fibres --Unbleached or bleached . . . . .		20.2%	25%	45% and 88¢/kg	-
10 90	----Of nylon or other polyamides . . . . .	kg				*
5512.99.00.	--Other . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
10 90	----Of nylon or other polyamides . . . . .	kg				
5512.99.00.	--Other . . . . .	kg				
5513	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m <sup>2</sup> .					
5513.11.00.	-Unbleached or bleached --Of polyester staple fibres, plain weave .		20.2%	25%	45% and 88¢/kg	-
11 12	----Unbleached ----For apparel . . . . .	kg				
13	----For non-apparel, of a width not exceeding 178 cm . . . . .	kg				
21 22	----For non-apparel, of a width exceeding 178 cm . . . . .	kg				
23	----Bleached ----For apparel . . . . .	kg				
5513.12.00.	----For non-apparel, of a width not exceeding 168 cm . . . . .	kg				
10 20	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres .		20.2%	25%	45% and 88¢/kg	-
30	----For apparel . . . . .	kg				
5513.13.00.	----For non-apparel, of a width not exceeding 168 cm . . . . .	kg				
10 20	----For non-apparel, of a width exceeding 168 cm . . . . .	kg				
5513.19.00.00	--Other woven fabrics of polyester staple fibres . . . . .		20.2%	25%	45% and 88¢/kg	-
10 20	----For apparel . . . . .	kg				
5513.21.00.	----For non-apparel . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
10 20	----For non-apparel, of a width not exceeding 168 cm . . . . .	kg				
30	----For non-apparel, of a width exceeding 168 cm . . . . .	kg				
5513.22.00.	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres .		20.2%	25%	45% and 88¢/kg	-
10 20	----For apparel . . . . .	kg				
30	----For non-apparel, of a width not exceeding 168 cm . . . . .	kg				
5513.22.00.	----For non-apparel, of a width exceeding 168 cm . . . . .	kg				

TABLE 55.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 55-8

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5513.23.00.	--Other woven fabrics of polyester staple fibres . . . . .		20.2%	25%	45% and 88¢/kg	-
10	-----For apparel . . . . .	kg				
20	-----For non-apparel . . . . .	kg				
5513.29.00.00	--Other woven fabrics . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5513.31.00.00	-Of yarns of different colours --Of polyester staple fibres, plain weave .	kg	20.2%	25%	45% and 88¢/kg	-
5513.32.00.00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres .	kg	20.2%	25%	45% and 88¢/kg	-
5513.33.00.00	--Other woven fabrics of polyester staple fibres . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5513.39.00.00	--Other woven fabrics . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5513.41.00.	-Printed --Of polyester staple fibres, plain weave .		20.2%	25%	45% and 88¢/kg	-
10	-----For apparel . . . . .	kg				
20	-----For non-apparel, of a width not exceeding 168 cm .	kg				
30	-----For non-apparel, of a width exceeding 168 cm .	kg				
5513.42.00.	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres .		20.2%	25%	45% and 88¢/kg	-
10	-----For apparel . . . . .	kg				
20	-----For non-apparel, of a width not exceeding 168 cm .	kg				
30	-----For non-apparel, of a width exceeding 168 cm .	kg				
5513.43.00.	--Other woven fabrics of polyester staple fibres . . . . .		20.2%	25%	45% and 88¢/kg	-
10	-----For apparel . . . . .	kg				
20	-----For non-apparel . . . . .	kg				
5513.49.00.00	--Other woven fabrics . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
55.14	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup> .					
5514.11.00.	-Unbleached or bleached --Of polyester staple fibres, plain weave .		20.2%	25%	45% and 88¢/kg	-
11	-----Unbleached					
12	-----For apparel . . . . .	kg				
13	-----For non-apparel, of a width not exceeding 178 cm .	kg				
21	-----Bleached For apparel . . . . .	kg				
22	-----For non-apparel, of a width not exceeding 168 cm .	kg				
23	-----For non-apparel, of a width exceeding 168 cm .	kg				

\*

TABLE 55.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 55-9

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5514.12.00.	-3-thread or 4-thread twill, including cross twill, of polyester staple fibres .	.	20.2%	25%	45% and 88¢/kg	-
10	-----For apparel . . . . .	kg				
20	-----For non-apparel, of a width not exceeding 168 cm . . . . .	kg				
30	-----For non-apparel, of a width exceeding 168 cm . . . . .	kg				
5514.13.00.	--Other woven fabrics of polyester staple fibres . . . . .	.	20.2%	25%	45% and 88¢/kg	-
10	-----For apparel . . . . .	kg				
20	-----For non-apparel . . . . .	kg				
5514.19.00.00	--Other woven fabrics . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5514.21.00.	-Dyed --Of polyester staple fibres, plain weave .	.	20.2%	25%	45% and 88¢/kg	-
10	-----For apparel . . . . .	kg				
20	-----For non-apparel, of a width not exceeding 168 cm . . . . .	kg				
30	-----For non-apparel, of a width exceeding 168 cm . . . . .	kg				
5514.22.00.	-3-thread or 4-thread twill, including cross twill, of polyester staple fibres .	.	20.2%	25%	45% and 88¢/kg	-
10	-----For apparel . . . . .	kg				
20	-----For non-apparel, of a width not exceeding 168 cm . . . . .	kg				
30	-----For non-apparel, of a width exceeding 168 cm . . . . .	kg				
5514.23.00.	--Other woven fabrics of polyester staple fibres . . . . .	.	20.2%	25%	45% and 88¢/kg	-
10	-----For apparel . . . . .	kg				
20	-----For non-apparel . . . . .	kg				
5514.29.00.00	--Other woven fabrics . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5514.31.00.00	-Of yarns of different colours --Of polyester staple fibres, plain weave .	kg	20.2%	25%	45% and 88¢/kg	-
5514.32.00.00	-3-thread or 4-thread twill, including cross twill, of polyester staple fibres .	kg	20.2%	25%	45% and 88¢/kg	-
5514.33.00.00	--Other woven fabrics of polyester staple fibres . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5514.39.00.00	--Other woven fabrics . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5514.41.00.	-Printed --Of polyester staple fibres, plain weave .	.	20.2%	25%	45% and 88¢/kg	-
10	-----For apparel . . . . .	kg				
20	-----For non-apparel, of a width not exceeding 168 cm . . . . .	kg				
30	-----For non-apparel, of a width exceeding 168 cm . . . . .	kg				

TABLE 55.2 '(CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 55-10

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5514.42.00.00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
10	----For apparel . . . . .	kg				
20	----For non-apparel, of a width not exceeding 168 cm . . . . .	kg				
30	----For non-apparel, of a width exceeding 168 cm . . . . .	kg				
5514.43.00.	--Other woven fabrics of polyester staple fibres . . . . .		20.2%	25%	45% and 88¢/kg	-
10	----For apparel . . . . .	kg				
20	----For non-apparel . . . . .	kg				
5514.49.00.00	--Other woven fabrics . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
55.15	Other woven fabrics of synthetic staple fibres.					
5515.11.00.00	-Of polyester staple fibres					
	--Mixed mainly or solely with viscose rayon staple fibres . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5515.12.00.00	--Mixed mainly or solely with man-made filaments . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5515.13.00.	--Mixed mainly or solely with wool or fine animal hair . . . . .		18% but not to exceed \$1.32/kg	25%	40% and 88¢/kg	16.5%
	----Carded					
11	----Of a weight not exceeding 300 g/m <sup>2</sup> . . . . .	kg				
12	----Of a weight exceeding 300 g/m <sup>2</sup> . . . . .	kg				
20	----Combed . . . . .	kg				
5515.19.00.00	--Other . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5515.21.00.00	-Of acrylic or modacrylic staple fibres					
	--Mixed mainly or solely with man-made filaments . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5515.22.00.00	--Mixed mainly or solely with wool or fine animal hair . . . . .	kg	18% but not to exceed \$1.32/kg	25%	40% and 88¢/kg	16.5%
5515.29.00.00	--Other . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5515.91.00.00	-Other woven fabrics					
	--Mixed mainly or solely with man-made filaments . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5515.92.00.00	--Mixed mainly or solely with wool or fine animal hair . . . . .	kg	18% but not to exceed \$1.32/kg	25%	40% and 88¢/kg	16.5%
5515.99.00.00	--Other . . . . .	kg	20.2%	25%	45% and 88¢/kg	-

TABLE 55.2 (CONT.)

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## CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 55-11

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
55.16	Woven fabrics of artificial staple fibres.					
	-Containing 85 % or more by weight of artificial staple fibres					
5516.11.00.	--Unbleached or bleached . . . . .		20.2%	25%	45% and 88¢/kg	-
10	----Of viscose rayon . . . . .	kg				
90	----Other . . . . .	kg				
5516.12.00.	--Dyed . . . . .		20.2%	25%	45% and 88¢/kg	-
10	----Of viscose rayon . . . . .	kg				
90	----Other . . . . .	kg				
5516.13.00.	--Of yarns of different colours . . . . .		20.2%	25%	45% and 88¢/kg	-
10	----Of viscose rayon . . . . .	kg				
90	----Other . . . . .	kg				
5516.14.00.	--Printed . . . . .		20.2%	25%	45% and 88¢/kg	-
10	----Of viscose rayon . . . . .	kg				
90	----Other . . . . .	kg				
	-Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments					
5516.21.00.00	--Unbleached or bleached . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5516.22.00.00	--Dyed . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5516.23.00.00	--Of yarns of different colours . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5516.24.00.00	--Printed . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
	-Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair					
5516.31.00.00	--Unbleached or bleached . . . . .	kg	18% but not to exceed \$1.32/kg	25%	40% and 88¢/kg	16.5%
5516.32.00.00	--Dyed . . . . .	kg	18% but not to exceed \$1.32/kg	25%	40% and 88¢/kg	16.5%
5516.33.00.00	--Of yarns of different colours . . . . .	kg	18% but not to exceed \$1.32/kg	25%	40% and 88¢/kg	16.5%
5516.34.00.00	--Printed . . . . .	kg	18% but not to exceed \$1.32/kg	25%	40% and 88¢/kg	16.5%
	-Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton					
5516.41.00.00	--Unbleached or bleached . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5516.42.00.00	--Dyed . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5516.43.00.00	--Of yarns of different colours . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5516.44.00.00	--Printed . . . . .	kg	20.2%	25%	45% and 88¢/kg	-

TABLE 55.2 (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
 (In accordance with the Harmonized System)

PAGE 55-12

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5516.91.00.00	-Other woven fabrics of artificial staple fibres	kg	20.2%	25%	45% and 88¢/kg	-
5516.92.00.00	--Unbleached or bleached . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5516.93.00.00	--Dyed . . . . .	kg	20.2%	25%	88¢/kg, 45% and 88¢/kg	-
5516.94.00.00	--Of yarns of different colours . . . . .	kg	20.2%	25%	88¢/kg, 45% and 88¢/kg	-
	--Printed . . . . .	kg	20.2%	25%		*

CHAPTER 55

APPENDIX



**Chapter 55**

**MAN-MADE STAPLE FIBRES**

**Note.**

1. Heading Nos. 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:

- (a) Length of tow exceeding 2m;
- (b) Twist less than 5 turns per metre;
- (c) Measuring per filament less than 67 decitex;
- (d) Synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;
- (e) Total measurement of tow more than 20,000 decitex.

Tow of a length not exceeding 2m is to be classified in heading No. 55.03 or 55.04.



## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 55- 3

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
55.01		Synthetic filament tow.					
5501.10.00	00	-Of nylon or other polyamides.....	kg	8.5%	8.5%	15%	-
5501.20.00	00	-Of polyesters.....	kg	8.5%	8.5%	15%	-
5501.30.00	00	-Acrylic or modacrylic.....	kg	8.5%	8.5%	15%	-
5501.90.00	00	-Other.....	kg	8.5%	8.5%	15%	-
55.02		Artificial filament tow.....		8.5%	8.5%	15%	-
5502.00.00		10 -----Of cellulose acetate.....	kg				
	90	-----Other.....	kg				
55.03		Synthetic staple fibres, not carded, combed or otherwise processed for spinning.					
5503.10.00		-Of nylon or other polyamides.....	kg	5%	8.5%	15%	5%
10		-----Of nylon.....	kg				
20		-----Of other polyamides.....	kg				
5503.20.00	00	-Of polyesters.....	kg	5%	8.5%	15%	5%
5503.30.00	00	-Acrylic or modacrylic.....	kg	5%	8.5%	15%	5%
5503.40.00	00	-Of polypropylene.....	kg	5%	8.5%	15%	5%
5503.90.00	00	-Other.....	kg	5%	8.5%	15%	5%
55.04		Artificial staple fibres, not carded, combed or otherwise processed for spinning.					
5504.10.00	00	-Of viscose.....	kg	8.5%	8.5%	15%	-
5504.90.00	00	-Other.....	kg	5%	8.5%	15%	5%
55.05		Waste (including noils, yarn waste and garnetted stock) of man-made fibres.					
5505.10.00		-Of synthetic fibres.....		Free	Free	20%	Free
10		-----Of nylon.....	kg				
20		-----Of polyester.....	kg				
30		-----Acrylic or modacrylic.....	kg				
90		-----Other.....	kg				
5505.20.00	00	-Of artificial fibres.....	kg	Free	Free	20%	Free
55.06		Synthetic staple fibres, carded, combed or otherwise processed for spinning.					
5506.10.00	00	-Of nylon or other polyamides.....	kg	5%	8.5%	15%	5%
5506.20.00	00	-Of polyesters.....	kg	5%	8.5%	15%	5%
5506.30.00	00	-Acrylic or modacrylic.....	kg	5%	8.5%	15%	5%
5506.90.00		-Other.....		5%	8.5%	15%	5%
	10	-----Of polypropylene.....	kg				
	90	-----Other.....	kg				

## APPENDIX 1: (CONT.)

## CANADIAN TARIFF SCHEDULE

## Converted to the Harmonized System

PAGE 55- 4

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
55.07							
5507.00.00	00	Artificial staple fibres, carded, combed or otherwise processed for spinning.....	kg	5%	8.5%	15%	5%
55.08		Sewing thread of man-made staple fibres, whether or not put up for retail sale.					
5508.10.00		-Of synthetic staple fibres.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
	10	-----Containing 85% or more by weight of synthetic staple fibres.....	kg				
	20	-----Containing less than 85% by weight of synthetic staple fibres.....	kg				
5508.20.00	00	-Of artificial staple fibres.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
55.09		Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.					
		-Containing 85% or more by weight of staple fibres of nylon or other polyamides:					
5509.11.00		--Single yarn.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
	10	-----Carpet yarn.....	kg				
	90	-----Other.....	kg				
5509.12.00		--Multiple (folded) or cabled yarn.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
	10	-----Carpet yarn.....	kg				
	90	-----Other.....	kg				
5509.21.00		-Containing 85% or more by weight of polyester staple fibres:					
		--Single yarn.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
	10	-----Carpet yarn.....	kg				
	90	-----Other.....	kg				
5509.22.00		--Multiple (folded) or cabled yarn.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
	10	-----Carpet yarn.....	kg				
	90	-----Other.....	kg				
5509.31.00		-Containing 85% or more by weight of acrylic or modacrylic staple fibres:					
		--Single yarn.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
	10	-----Carpet yarn.....	kg				
	90	-----Other.....	kg				
5509.32.00		--Multiple (folded) or cabled yarn.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
	10	-----Carpet yarn.....	kg				
	90	-----Other.....	kg				
5509.41.00		-Other yarn, containing 85% or more by weight of synthetic staple fibres:					
		--Single yarn.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
	11	-----Of polypropylene:	kg				
	19	-----Carpet yarn.....	kg				
	90	-----Other.....	kg				
5509.42.00		--Multiple (folded) or cabled yarn.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
		-----Of polypropylene:					

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
5509.42.00 cont'd	11 19 90	-----Carpet yarn..... -----Other..... -----Other.....	kg kg kg				
5509.51.00	00	-Other yarn, of polyester staple fibres: --Mixed mainly or solely with artificial staple fibres.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5509.52.00	00	--Mixed mainly or solely with wool or fine animal hair.....	kg	10%	12.5%	22.5% and 49.5¢/kg	-
5509.53.00		--Mixed mainly or solely with cotton....		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
	10 20	-----Single yarn..... -----Multiple (folded) or cabled yarn....	kg kg				
5509.59.00	00	--Other.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
		-Other yarn, of acrylic or modacrylic staple fibres:					
5509.61.00	00	--Mixed mainly or solely with wool or fine animal hair.....	kg	10%	12.5%	22.5% and 49.5¢/kg	-
5509.62.00	00	--Mixed mainly or solely with cotton....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5509.69.00	00	--Other.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
		-Other yarn:					
5509.91.00	00	--Mixed mainly or solely with wool or fine animal hair.....	kg	10%	12.5%	22.5% and 49.5¢/kg	-
5509.92.00	00	--Mixed mainly or solely with cotton....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5509.99.00	00	--Other.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
55.10		Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.					-
		-Containing 85% or more by weight of artificial staple fibres:					
5510.11.00		--Single yarn.....		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
	10 90	-----Of viscose rayon..... -----Other.....	kg kg				
5510.12.00		--Multiple (folded) or cabled yarn....		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
	10 90	-----Of viscose rayon..... -----Other.....	kg kg				
5510.20.00	00	-Other yarn, mixed mainly or solely with wool or fine animal hair.....	kg	10%	12.5%	22.5% and 49.5¢/kg	-
5510.30.00	00	-Other yarn, mixed mainly or solely with cotton.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5510.90.00	00	-Other yarn.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-

## APPENDIX 1: (CONT.)

## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 55- 6

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
<b>55.11</b>		Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.					
5511.10.00		-Of synthetic staple fibres, containing 85% or more by weight of such fibres...		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
	10	-----Of nylon.....	kg				
	20	-----Of polypropylene.....	kg				
	30	-----Acrylic or modacrylic.....	kg				
	90	-----Other.....	kg				
5511.20.00		-Of synthetic staple fibres, containing less than 85% by weight of such fibres.		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
	10	-----Of acrylic mixed mainly or solely with other textile fibres.....	kg				
	90	-----Other.....	kg				
5511.30.00	00	-Of artificial staple fibres.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
<b>55.12</b>		Woven fabrics of synthetic staple fibres, 85% or more by weight of synthetic staple fibres.					
5512.11.00		-Containing 85% or more by weight of polyester staple fibres:					
		--Unbleached or bleached.....		20.2%	25%	45% and 88¢/kg	-
	10	-----Unbleached.....	kg				
	20	-----Bleached.....	kg				
5512.19.00		--Other.....		20.2%	25%	45% and 88¢/kg	-
	10	-----Dyed.....	kg				
	20	-----Of yarns of different colours.....	kg				
	30	-----Printed.....	kg				
5512.21.00	00	-Containing 85% or more by weight of acrylic or modacrylic staple fibres:					
		--Unbleached or bleached.....		20.2%	25%	45% and 88¢/kg	-
5512.29.00	00	--Other.....		20.2%	25%	45% and 88¢/kg	-
5512.91.00		-Other:					
		--Unbleached or bleached.....		20.2%	25%	45% and 88¢/kg	-
	10	-----Of nylon or other polyamides.....	kg				
	90	-----Other.....	kg				
5512.99.00		--Other.....		20.2%	25%	45% and 88¢/kg	-
	10	-----Of nylon or other polyamides.....	kg				
	90	-----Other.....	kg				
<b>55.13</b>		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/m <sup>2</sup> .					
5513.11.00		-Unbleached or bleached:					
		--Of polyester staple fibres, plain weave.....		20.2%	25%	45% and 88¢/kg	-
	11	-----Unbleached:					
	12	-----For apparel.....	kg				
		-----For non-apparel, of a width not exceeding 178cm.....	kg				

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## CANADIAN TARIFF SCHEDULE

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
5513.11.00 cont'd	13	-----For non-apparel, of a width exceeding 178cm..... -----Bleached: 21 -----For apparel..... 22 -----For non-apparel, of a width not exceeding 168cm..... 23 -----For non-apparel, of a width exceeding 168cm.....	kg kg kg kg				
5513.12.00		--3-thread or 4-thread twill, including cross twill, of polyester staple fibres..... 10 -----For apparel..... 20 -----For non-apparel, of a width not exceeding 168cm..... 30 -----For non-apparel, of a width exceeding 168cm.....		20.2%	25%	45% and 88¢/kg	-
5513.13.00		--Other woven fabrics of polyester staple fibres..... 10 -----For apparel..... 20 -----For non-apparel.....	kg kg kg	20.2%	25%	45% and 88¢/kg	-
5513.19.00	00	--Other woven fabrics.....	kg	20.2%	25%	45% and 88¢/kg	-
5513.21.00		-Dyed: --of polyester staple fibres, plain weave..... 10 -----For apparel..... 20 -----For non-apparel, of a width not exceeding 168cm..... 30 -----For non-apparel, of a width exceeding 168cm.....		20.2%	25%	45% and 88¢/kg	-
5513.22.00		--3-thread or 4-thread twill, including cross twill, of polyester staple fibres..... 10 -----For apparel..... 20 -----For non-apparel, of a width not exceeding 168cm..... 30 -----For non-apparel, of width exceeding 168cm.....	kg	20.2%	25%	45% and 88¢/kg	-
5513.23.00		--Other woven fabrics of polyester staple fibres..... 10 -----For apparel..... 20 -----For non-apparel.....	kg kg kg	20.2%	25%	45% and 88¢/kg	-
5513.29.00	00	--Other woven fabrics.....	kg	20.2%	25%	45% and 88¢/kg	-
5513.31.00	00	-Of yarns of different colours: --of polyester staple fibres, plain weave.....	kg	20.2%	25%	45% and 88¢/kg	-
5513.32.00	00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres.....	kg	20.2%	25%	45% and 88¢/kg	-
5513.33.00	00	--Other woven fabrics of polyester staple fibres.....	kg	20.2%	25%	45% and 88¢/kg	-
5513.39.00	00	--Other woven fabrics..... -Printed:	kg	20.2%	25%	45% and 88¢/kg	-

## APPENDIX 1: (CONT.)

## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
5513.41.00		--Of polyester staple fibres, plain weave.....		20.2%	25%	45% and 88¢/kg	-
	10	-----For apparel.....	kg				
	20	-----For non-apparel, of a width not exceeding 168cm.....	kg				
	30	-----For non-apparel, of a width exceeding 168cm.....	kg				
5513.42.00		--3-thread or 4-thread twill, including cross twill, of polyester staple fibres.....		20.2%	25%	45% and 88¢/kg	-
	10	-----For apparel.....	kg				
	20	-----For non-apparel, of a width not exceeding 168cm.....	kg				
	30	-----For non-apparel, of a width exceeding 168cm.....	kg				
5513.43.00		--Other woven fabrics of polyester staple fibres.....		20.2%	25%	45% and 88¢/kg	-
	10	-----For apparel.....	kg				
	20	-----For non-apparel.....	kg				
5513.49.00	00	--Other woven fabrics.....	kg	20.2%	25%	45% and 88¢/kg	-
55.14		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170g/m <sup>2</sup> .					
5514.11.00		-Unbleached or bleached: --Of polyester staple fibres, plain weave.....		20.2%	25%	45% and 88¢/kg	-
	11	-----Unbleached:					
	12	-----For apparel.....	kg				
	13	-----For non-apparel, of a width not exceeding 178cm.....	kg				
	21	-----Bleached: ----For apparel.....	kg				
	22	----For non-apparel, of a width not exceeding 168cm.....	kg				
	23	----For non-apparel, of width exceeding 168cm.....	kg				
5514.12.00		--3-thread or 4-thread twill, including cross twill, of polyester staple fibres.....		20.2%	25%	45% and 88¢/kg	-
	10	-----For apparel.....	kg				
	20	-----For non-apparel, of a width not exceeding 168cm.....	kg				
	30	-----For non-apparel, of a width exceeding 168cm.....	kg				
5514.13.00		--Other woven fabrics of polyester staple fibres.....		20.2%	25%	45% and 88¢/kg	-
	10	-----For apparel.....	kg				
	20	-----For non-apparel.....	kg				
5514.19.00	00	--Other woven fabrics.....	kg	20.2%	25%	45% and 88¢/kg	-
		-Dyed:					

## CANADIAN TARIFF SCHEDULE

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
5514.21.00		--Of polyester staple fibres, plain weave.....		20.2%	25%	45% and 88¢/kg	-
	10	-----For apparel.....	kg				
	20	-----For non-apparel, of a width not exceeding 168cm.....	kg				
	30	-----For non-apparel, of a width exceeding 168cm.....	kg				
5514.22.00		--3-thread or 4-thread twill, including cross twill, of polyester staple fibres.....		20.2%	25%	45% and 88¢/kg	-
	10	-----For apparel.....	kg				
	20	-----For non-apparel, of a width not exceeding 168cm.....	kg				
	30	-----For non-apparel, of a width exceeding 168cm.....	kg				
5514.23.00		--Other woven fabrics of polyester staple fibres.....		20.2%	25%	45% and 88¢/kg	-
	10	-----For apparel.....	kg				
	20	-----For non-apparel.....	kg				
5514.29.00	00	--Other woven fabrics.....	kg	20.2%	25%	45% and 88¢/kg	-
5514.31.00	00	-Of yarns of different colours: --Of polyester staple fibres, plain weave.....	kg	20.2%	25%	45% and 88¢/kg	-
5514.32.00	00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres.....	kg	20.2%	25%	45% and 88¢/kg	-
5514.33.00	00	--Other woven fabrics of polyester staple fibres.....	kg	20.2%	25%	45% and 88¢/kg	-
5514.39.00	00	--Other woven fabrics.....	kg	20.2%	25%	45% and 88¢/kg	-
5514.41.00		-Printed: --Of polyester staple fibres, plain weave.....		20.2%	25%	45% and 88¢/kg	-
	10	-----For apparel.....	kg				
	20	-----For non-apparel, of a width not exceeding 168cm.....	kg				
	30	-----For non-apparel, of a width exceeding 168cm.....	kg				
5514.42.00		--3-thread or 4-thread twill, including cross twill, of polyester staple fibres.....		20.2%	25%	45% and 88¢/kg	-
	10	-----For apparel.....	kg				
	20	-----For non-apparel, of a width not exceeding 168cm.....	kg				
	30	-----For non-apparel, of a width exceeding 168cm.....	kg				
5514.43.00		--Other woven fabrics of polyester staple fibres.....		20.2%	25%	45% and 88¢/kg	-
	10	-----For apparel.....	kg				
	20	-----For non-apparel, of a width not exceeding 168cm.....	kg				
5514.49.00	00	--Other woven fabrics.....	kg	20.2%	25%	45% and 88¢/kg	-
55.15		Other woven fabrics of synthetic staple fibres. -Of polyester staple fibres:					

## CANADIAN TARIFF SCHEDULE

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
5515.11.00	00	--Mixed mainly or solely with viscose rayon staple fibres.....	kg	20.2%	25%	45% and 88¢/kg	-
5515.12.00	00	--Mixed mainly or solely with man-made filaments.....	kg	20.2%	25%	45% and 88¢/kg	-
5515.13.00		--Mixed mainly or solely with wool or fine animal hair.....		18% but not to exceed \$1.32/kg	25%	40% and 88¢/kg	16.5%
		-----Carded:					
	11	-----Of a weight not exceeding 300g/m <sup>2</sup> .	kg				
	12	-----Of a weight exceeding 300g/m <sup>2</sup> .	kg				
	20	-----Combed.....	kg				
5515.19.00	00	--Other.....	kg	20.2%	25%	45% and 88¢/kg	-
5515.21.00	00	-Of acrylic or modacrylic staple fibres: --Mixed mainly or solely with man-made filaments.....	kg	20.2%	25%	45% and 88¢/kg	-
5515.22.00	00	--Mixed mainly or solely with wool or fine animal hair.....	kg	18% but not to exceed \$1.32/kg	25%	40% and 88¢/kg	16.5%
5515.29.00	00	--Other.....	kg	20.2%	25%	45% and 88¢/kg	-
5515.91.00	00	-Other woven fabrics: --Mixed mainly or solely with man-made filaments.....	kg	20.2%	25%	45% and 88¢/kg	-
5515.92.00	00	--Mixed mainly or solely with wool or fine animal hair.....	kg	18% but not to exceed \$1.32/kg	25%	40% and 88¢/kg	16.5%
5515.99.00	00	--Other.....	kg	20.2%	25%	45% and 88¢/kg	-
55.16		<b>Woven fabrics of artificial staple fibres.</b>					
		-Containing 85% or more by weight of artificial staple fibres:					
5516.11.00		--Unbleached or bleached.....		20.2%	25%	45% and 88¢/kg	-
	10	-----Of viscose rayon.....	kg				
5516.12.00	90	-----Other.....	kg				
	10	--Dyed.....	kg	20.2%	25%	45% and 88¢/kg	-
	90	-----Of viscose rayon.....	kg				
5516.13.00		--Other.....	kg				
	10	-----Of yarns of different colours.....	kg	20.2%	25%	45% and 88¢/kg	-
	90	-----Of viscose rayon.....	kg				
5516.14.00		--Other.....	kg				
	10	-----Of viscose rayon.....	kg	20.2%	25%	45% and 88¢/kg	-
	90	-----Other.....	kg				
5516.21.00	00	-Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments: --Unbleached or bleached.....	kg	20.2%	25%	45% and 88¢/kg	-

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## CANADIAN TARIFF SCHEDULE

## Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
5516.22.00	00	--Dyed.....	kg	20.2%	25%	45% and 88¢/kg	-
5516.23.00	00	--of yarns of different colours.....	kg	20.2%	25%	45% and 88¢/kg	-
5516.24.00	00	--Printed.....	kg	20.2%	25%	45% and 88¢/kg	-
		-Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:					
5516.31.00	00	--Unbleached or bleached.....	kg	18% but not to exceed \$1.32/kg	25%	40% and 88¢/kg	16.5%
5516.32.00	00	--Dyed.....	kg	18% but not to exceed \$1.32/kg	25%	40% and 88¢/kg	16.5%
5516.33.00	00	--of yarns of different colours.....	kg	18% but not to exceed \$1.32/kg	25%	40% and 88¢/kg	16.5%
5516.34.00	00	--Printed.....	kg	18% but not to exceed \$1.32/kg	25%	40% and 88¢/kg	16.5%
		-Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:					
5516.41.00	00	--Unbleached or bleached.....	kg	20.2%	25%	45% and 88¢/kg	-
5516.42.00	00	--Dyed.....	kg	20.2%	25%	45% and 88¢/kg	-
5516.43.00	00	--of yarns of different colours.....	kg	20.2%	25%	45% and 88¢/kg	-
5516.44.00	00	--Printed.....	kg	20.2%	25%	45% and 88¢/kg	-
		-Other:					
5516.91.00	00	--Unbleached or bleached.....	kg	20.2%	25%	45% and 88¢/kg	-
5516.92.00	00	--Dyed.....	kg	20.2%	25%	45% and 88¢/kg	-
5516.93.00	00	--of yarns of different colours.....	kg	20.2%	25%	45% and 88¢/kg	-
5516.94.00	00	--Printed.....	kg	20.2%	25%	45% and 88¢/kg	-



CHAPTER 56Wadding, Felt and Non-Wovens; Special Yarns;  
Twine, Cordage, Ropes and Cables and Articles ThereofA. Introduction

Proposed Chapter 56 incorporates, in whole or in part, 57 items of the Customs Tariff as listed below:

- 23600-1 Surgical dressings ... surgical trusses ... sanitary napkins ...
- 40922-1 Binder twine; wire and twine for baling farm produce
- \*43849-1 Rag base dielectric tufting felt, 0.095 to 0.110 inch ...
- 43877-1 Materials ... for use in the manufacture of (motor vehicles) ...
- 44200-1 Articles and materials ... manufacture of (agricultural machinery) ...
- 47900-1 Materials and articles for use ... in manufacture ...
- \*49810-1 Twine or yarn of grass ... in the manufacture of furniture
- 52010-1 Cotton fibres, n.o.p., and carded sliver, wholly of cotton  
Yarns and rovings, including threads, cords ... of cotton:  
52107-1 Other, n.o.p.
- 52305-1 Clothing ... textile manufactures ... is wholly cotton, n.o.p.
- 53005-1 Wool and wool noils, not further prepared than scoured or carbonized
- 53015-1 Hair and hair noils; slivers ... of hair, horsehair ...
- 53105-1 Rovings and yarns, fifty per cent or more, by weight, of hair
- 53110-1 Rovings and yarns ... of wool, or in part of hair, n.o.p.
- 53115-1 Rovings and yarns ... of wool or hair, in measured skeins or balls
- 53305-1 ... articles made from woven fabrics ... of wool or hair ...
- \*53310-1 Felt, pressed, in the web, wholly or in part of wool ...
- \*53315-1 Batts of rubberized hog hair with fabric backing ...  
Yarns and rovings ... of vegetable fibres, n.o.p. ...:  
54108-1 Other, n.o.p.  
Yarns and rovings, including threads, cords or twines, wholly of jute:  
54116-1 Other
- \*54120-1 Cordage exceeding 25 mm ... wholly of vegetable fibres, n.o.p.
- \*54125-1 Cordage, exceeding 25 mm in circumference, n.o.p.
- 54305-1 ... articles, made from woven fabrics ... of vegetable fibres ...
- 54315-1 Articles made from woven fabrics wholly of jute ...  
Yarns and rovings, wholly of silk, degummed or not:  
55107-1 N.o.p., including threads, cords or twines
- 55110-1 Yarns and rovings of silk and vegetable fibres  
... textile component ... more than fifty per cent ... of silk:  
55303-1 ... articles, made from woven fabrics ...
- 55925-1 Nubs, slugs, slubs, nep or kems
- \*55935-1 Batts, batting ... of wool, cotton or other textile fibre, n.o.p.
- 56005-1 Man-made fibres not exceeding 30 cm in length
- 56110-1 Yarns and rovings ... of man-made fibres or filaments ...
- 56110-2 Yarns, wholly of viscose rayon filaments, singles ...
- 56115-1 Yarns ... of man-made fibres or filaments ...

\* Indicates that goods under the present tariff item are classified only to this Chapter.

56131-1 Electrically conductive textile yarns, 28 dtex or finer ...  
 56145-1 Yarns ... of viscose rayon filaments ... not exceeding 15 cm ...  
 \*56198-1 Chenille yarns ... 70% or more ... acrylic or viscose rayon fibres ...  
 56300-1 Clothing ... of man-made ... or of glass fibres ...  
 \*56310-1 Polypropylene fibre mat, non-woven, spun-bonded ...  
 \*56311-1 Nylon fibre matting, spun-bonded ...  
 \*56312-1 Polypropylene fibre mat, non-woven, spun-bonded ...  
 \*56320-1 Non-woven polyester fibre mat ...  
 56330-1 Imitation suede fabrics ... not less than 60% ... man-made fibres ...  
 \*56335-1 Spun-bound olefin material for use ... adhesive tapes ...  
 \*56336-1 Spun-bound olefin material for ... manufacture of envelopes  
 \*56341-1 Non-woven polyester fibre mat ... not less than 440 g/m<sup>2</sup> ...  
 \*56342-1 Non-woven mesh fabrics ... polyester ... yarns, 555 dtex ...  
     Lace and netting, other than woven ...:  
 56610-1 Wholly of vegetable fibres  
 56611-1 Wholly or in part of other textile fibres or filaments  
     Coated or impregnated fabrics, containing textile fabric ...:  
 57401-1 The textile fabric being wholly or in part of man-made fibres ...  
 57402-1 The textile fabric not being wholly or in part of man-made fibres...  
 \*57429-1 Non-woven, bonded fibre fabrics ...  
 59503-1 ... pressure pads ... manufacture of tape cassettes ...  
 59600-1 ... Felt - piano, piano action ...  
 68200-1 ... Threads, twines, marlines ...  
 71100-1 All goods not enumerated in this schedule ...  
 95002-1 All parts and accessories ... equipment in automobiles ...  
 95006-1 All parts and accessories...original equipment...commercial vehicles

#### B. The Board's Analysis and Recommendations

The Canadian Textiles Institute (CTI) expressed concern that under the HS there could be confusion between "wadding" and "articles of wadding" with MFN dutiable rates of 9.2% and 22.5% respectively. The Board has reviewed the proposed Schedule and is satisfied that the proposed Nomenclature is sufficiently explicit to obviate this concern and does not, therefore, require any recommendations at this time.

The CTI also expressed concern regarding the need to differentiate between textile flock of "natural" and "man-made" fibres. The Board accepts the CTI's position and recommends the following amendments.

MFN  
Rate

Delete the rates of duty under 5601.30.00 and add the following:

5601.30.10.00	---Textile flock, natural fibres . . . . .	kg	Free
5601.30.20.00	---Textile flock, man-made fibres . . . . .	kg	8.5%
5601.30.30.00	---Textile dust and mill neps . . . . .	kg	Free

\* Indicates that goods under the present tariff item are classified only to this Chapter.

The rate for textile dust and mill neps changed from 6.6% to Free, as a result of the amendment to the above items.

In order to protect the heavier cordage, i.e., exceeding 25 mm, the CTI requested the addition of two lines under subheadings 5607.49 and 5607.50 with MFN rates of 20% for cordage over 25 mm and of 10% plus 11¢/kg for cordage under 25 mm. The Board agrees to this request and recommends the following amendments.

		MFN <u>Rate</u>
Delete the rates of duty under 5607.49.00 and add the following:		
5607.49.10.	---Of a circumference not exceeding 25 mm (7.958 mm in diameter) . . . . .	10% and 11¢/kg
10	-----Of polyethylene . . . . .	kg
20	-----Of polypropylene . . . . .	kg
5607.49.20.	---Of a circumference exceeding 25 mm (7.958 mm in diameter) . . . . .	20%
	-----Of polyethylene	
11	-----Of a circumference exceeding 25 mm (7.958 mm in diameter) but not exceeding 43 mm (13.687 mm in diameter) . . . . .	kg
12	-----Of a circumference exceeding 43 mm (13.687 mm in diameter) but not exceeding 150 mm (47.746 mm in diameter) . . . .	kg
13	-----Of a circumference exceeding 150 mm (47.746 mm in diameter) . . . . .	kg
	-----Of polypropylene	
21	-----Of a circumference exceeding 25 mm (7.958 mm in diameter) but not exceeding 43 mm (13.687 mm in diameter) . . . . .	kg
22	-----Of a circumference exceeding 43 mm (13.687 mm in diameter) but not exceeding 150 mm (47.746 mm in diameter) . . . .	kg
23	-----Of a circumference exceeding 150 mm (47.746 mm in diameter) . . . . .	kg

Delete the rates of duty under 5607.50.00 and add the following:

5607.50.10.	---Of a circumference not exceeding 25 mm (7.958 mm in diameter) . . . . .	10% and 11¢/kg
10	-----Of nylon . . . . .	kg
20	-----Of polyesters . . . . .	kg
90	-----Of other synthetic fibres . . . . .	kg

		MFN <u>Rate</u>
5607.50.20.	---Of a circumference exceeding 25 mm (7.958 mm in diameter) . . . . .	20%
	-----Of nylon	
11	-----Of a circumference exceeding 25 mm (7.958 mm in diameter) but not exceeding 43 mm (13.687 mm in diameter) . . . . .	kg
12	-----Of a circumference exceeding 43 mm (13.687 mm in diameter) but not exceed- ing 150 mm (47.746 mm in diameter) . . . .	kg
13	-----Of a circumference exceeding 150 mm (47.746 mm in diameter) . . . . .	kg
	-----Of polyesters	
21	-----Of a circumference exceeding 25 mm (7.958 mm in diameter) but not exceeding 43 mm (13.687 mm in diameter) . . . . .	kg
22	-----Of a circumference exceeding 43 mm (13.687 mm in diameter) but not exceed- ing 150 mm (47.746 mm in diameter) . . . .	kg
23	-----Of a circumference exceeding 150 mm (47.746 mm in diameter) . . . . .	kg
	-----Of other synthetic fibres	
91	-----Of a circumference exceeding 25 mm (7.958 mm in diameter) but not exceeding 43 mm (13.687 mm in diameter) . . . . .	kg
92	-----Of a circumference exceeding 43 mm (13.687 mm in diameter) but not exceed- ing 150 mm (47.746 mm in diameter) . . . .	kg
93	-----Of a circumference exceeding 150 mm (47.746 mm in diameter) . . . . .	kg

The Board's analysis of the proposed rates of duty in Chapter 56 also revealed other goods which meet the criteria for rate of duty restoration. These are detailed below along with proposed amendments to the HS.

1. Felt, not impregnated, coated, covered or laminated made of textile material other than wool or fine animal hair, currently imported under tariff item 53310-1 at 15 p.c. MFN, has been allocated to subheading 5602.29 with a proposed MFN rate of 18.8%.

MFN  
Rate

Delete the rates of duty under 5602.29.00 and add the following:

5602.29.10.00	---Pressed, in the web, wholly or in part of wool, not impregnated, coated, covered or laminated . . . . .	kg	15%
---------------	--	----	-----

		<u>MFN</u> <u>Rate</u>
5602.29.90.	---Other . . . . .	24%
10	----Of polyesters . . . . .	kg
20	----Of nylon . . . . .	kg
90	----Of other textile materials . . . . .	kg

2. Textile fabric not wholly or in part of man-made fibres, or filaments or of glass fibres imported under tariff item 57402-1 dutiable at 22.5 p.c. MFN, has been allocated to HS 5603.00.00.91 and 5603.00.00.92, with proposed MFN rates of 25%.

MFN  
Rate

Delete the rates of duty under 5603.00.00 and add the following:

5603.00.10.00	---Impregnated, coated or laminated, wholly or in part of man-made fibres or in part of glass fibres . . . . .	kg	22.5%
5603.00.90.	---Other . . . . .	kg	25%
10	----Spunbonded, of a width not exceeding 30 cm . . . . .	kg	
	-----Spunbonded, of a width exceeding 30 cm	kg	
21	-----Of polyesters . . . . .	kg	
22	-----Of nylon . . . . .	kg	
23	-----Of polypropylene . . . . .	kg	
29	-----Of other textile materials . . . . .	kg	
	-----Wet process		
31	-----Of polyesters . . . . .	kg	
32	-----Of nylon . . . . .	kg	
39	-----Of other textile materials . . . . .	kg	
	-----Other nonwovens		
91	-----Of polyesters . . . . .	kg	
92	-----Of nylon . . . . .	kg	
93	-----Of polypropylene . . . . .	kg	
99	-----Of other textile materials . . . . .	kg	

3. Twine, cordage of jute, exceeding 25 mm in circumference currently imported under tariff item 54120-1 at 20 p.c. MFN, has been allocated to subheading 5607.10 with a proposed MFN rate of 14.9%.

MFN  
Rate

Delete the rates of duty under 5607.10.00.00 and add the following:

5607.10.10.00	---Of a circumference not exceeding 25 mm (7.958 mm in diameter) . . . . .	kg	13.5%
5607.10.20.00	---Of a circumference exceeding 25 mm (7.958 mm in diameter) . . . . .	kg	20%

4. Twine, cordage of sisal, exceeding 25 mm in circumference imported under tariff item 54120-1 at 20 p.c. MFN, has been allocated to subheading 5607.29 with a proposed MFN rate of 15.2%.

MFN  
Rate

Delete the rates of duty under 5607.29.00 and add the following:

5607.29.10.00	---Of a circumference not exceeding 25 mm (7.958 mm in diameter) . . . . .	kg	12.5%
5607.29.20.00	---Of a circumference exceeding 25 mm (7.958 mm in diameter) . . . . .	kg	20%

5. Twine, cordage of abaca ..., imported under tariff item 54108-1 at 12.5 p.c. MFN, has been allocated to subheading 5607.30 with a proposed MFN rate of 18.7%.

MFN  
Rate

Delete the rates of duty under 5607.30.00 and add the following:

5607.30.10.00	---Not containing silk, wool, hair, man-made or glass fibres . . . . .	kg	12.5%
5607.30.90.	---Other . . . . .	kg	20%
10	-----Of a circumference not exceeding 25 mm (7.958 mm in diameter) . . . . .	kg	
20	-----Of a circumference exceeding 25 mm (7.958 mm in diameter) . . . . .	kg	

6. Twine, cordage of vegetables fibres entering under tariff item 54120-1 at 20 p.c. MFN, has been allocated to subheading 5607.90 with a proposed MFN rate of 12.5%.

MFN  
Rate

Delete the rates of duty under 5607.90.00.00 and add the following:

5607.90.10.00	---Of a circumference not exceeding 25 mm (7.958 mm in diameter) . . . . .	kg	12.5%
5607.90.20.00	---Of a circumference exceeding 25 mm (7.958 mm in diameter) . . . . .	kg	20%

TABLE 56.1

The Board's Nomenclature Recommendations

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
5601.10	-Sanitary towels and tampons, napkins (diapers) and napkin (diaper) liners for babies and similar sanitary articles, of wadding . . . . .	4
5601.10.90.00	---Napkins (diapers) and napkin (diaper) liners for babies and other sanitary articles . . . . . Couches pour bébés et autres articles hygiéniques	3
5601.22.10.10	New class -----Of polyesters . . . . . De polyesters	5
5601.22.10.20	New class -----Of other synthetic fibres . . . . . D'autres fibres synthétiques	5
5601.22.10.30	New class -----Of artificial fibres . . . . . De fibres artificielles	5
5601.29	--Of other textile materials . . . . . D'autres matières textiles	3
5602.10.10.10	New class -----Of wool or fine animal hair . . . . . De laine ou de poils fins	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
5602.10.10.20	New class -----Of polyesters . . . . . De polyesters	5
5602.10.10.30	New class -----Of nylon . . . . . De nylon	5
5602.10.10.90	New class -----Of other textile materials . . . . . D'autres matières textiles	5
5602.10.90	Renumber 5602.10.20 ---Not impregnated, coated, covered or laminated . . . . . Non imprégnés ni enduits ni recouverts ni stratifiés	3
5602.10.91.00	Renumber 5602.10.21.00	3
5602.10.99.00	Renumber 5602.10.29.00	3
5602.10.29.10	New class -----Of wool or fine animal hair . . . . . De laine ou de poils fins	5
5602.10.29.20	New class -----Of polyesters . . . . . De polyesters	5
5602.10.29.30	New class -----Of nylon . . . . . De nylon	5
5602.10.29.90	New class -----Of other textile materials . . . . . D'autres matières textiles	5
5602.90.00.00	-Other felt, impregnated, coated, covered or laminated . . . . . Autres feutres imprégnés, enduits, recouverts ou stratifiés	3
5603.00.00	Non tissés, même imprégnés, enduits, recouverts ou stratifiés . . . . .	2

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
5604.10.00.10	New class -----Covered with man-made fibres . . . . . Recouverts de fibres synthétiques ou artificielles	5
5604.10.00.20	New class -----Covered with other textile materials . . . Recouverts d'autres matières textiles	5
5604.20.10.00	New scope; apply the rates of 5604.20.90 ---Of polyesters or of nylon or other polyamides . . . . . De polyesters ou de nylon ou d'autres polyamides	2
5604.20.10.10	Former 5604.20.90.10 -----Of polyesters . . . . . De polyesters	2
5604.20.10.20	Former 5604.20.90.20 -----Of nylon . . . . . De nylon	2
5604.20.10.90	New class -----Of other polyamides (aramids) . . . . . D'autres polyamides (aramides)	5
5604.20.90.00	Renumber 5604.20.20.00; new scope; apply the rates of 5604.20.10 ---Of viscose rayon . . . . . De rayonne viscose	2
5608.11.00.10	New class -----Of nylon . . . . . De nylon	5
5608.11.00.20	New class -----Of polyesters . . . . . De polyesters	5
5608.11.00.90	New class -----Of other man-made textile materials . . . D'autres matières textiles synthétiques ou artificielles	5
5608.19.00.11	New class -----Of nylon . . . . . De nylon	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
5608.19.00.12	New class -----Of polyesters . . . . . De polyesters	5
5608.19.00.13	New class -----Of polypropylene . . . . . De polypropylène	5
5608.19.00.19	New class -----Of other man-made textile materials . . D'autres matières textiles synthétiques ou artificielles	5
5608.19.00.20	-----Made up nets . . . . . Filets confectionnés	2
5608.19.00.21	New class -----Of nylon . . . . . De nylon	5
5608.19.00.22	New class -----Of polyesters . . . . . De polyesters	5
5608.19.00.23	New class -----Of polypropylene . . . . . De polypropylène	5
5608.19.00.29	New class -----Of other man-made textile materials . . D'autres matières textiles synthétiques ou artificielles	5

Chapter 56

WADDING, FELT AND NONWOVENS; SPECIAL YARNS;  
TWINE, CORDAGE, ROPES AND CABLES  
AND ARTICLES THEREOF

Legal Notes.

\*

1. This Chapter does not cover:
  - (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading No. 34.01, polishes, creams or similar preparations of heading No. 34.05, fabric softeners of heading No. 38.09) where the textile material is present merely as a carrying medium;
  - (b) Textile products of heading No. 58.11;
  - (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading No. 68.05);
  - (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading No. 68.14); or
  - (e) Metal foil on a backing of felt or nonwovens (Section XV).
2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
3. Heading Nos. 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading No. 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.  
Heading Nos. 56.02 and 56.03 do not, however, cover:
  - (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 % or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
  - (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
  - (c) Plates, sheets or strips of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile is present merely for reinforcing purposes (Chapter 39 or 40).
4. Heading No. 56.04 does not cover textile yarn, or strip or the like of heading No. 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.



TABLE 56.2: SCHEDULE RECOMMENDED BY THE BOARD

1023

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 56-3

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.					
5601.10	-Sanitary towels and tampons, napkins (diapers) and napkin (diaper) liners for babies and similar sanitary articles, of wadding					
5601.10.10.00	--Sanitary towels and tampons . . . . .	-	10%	17.5%	35%	10%
5601.10.90.00	--Napkins (diapers) and napkin (diaper) liners for babies and other sanitary articles . . . . .	-	22.5%	22.5%	35%	-
5601.21	-Wadding; other articles of wadding					*
5601.21.10.00	--Of cotton					
5601.21.20.00	--Wadding . . . . .	kg	9.2% 22.5%	9.2% 22.5%	25% 35%	6% -
5601.22	--Articles of wadding . . . . .	-				
5601.22.10.	--Of man-made fibres					
10	--Wadding . . . . .	kg	9.2%	9.2%	25%	6%
20	----Of polyesters . . . . .	kg				*
30	----Of other synthetic fibres . . . . .	kg				*
5601.22.20.00	----Of artificial fibres . . . . .	kg				*
5601.29	--Articles of wadding . . . . .	-	20%	25%	50%	-
5601.29.10.00	--Of other textile materials					*
5601.29.20.00	--Wadding . . . . .	kg	9.2% 22.5%	9.2% 22.5%	25% 35%	6% -
5601.30	-Textile flock and dust and mill neps					*
5601.30.10.00	--Textile flock, natural fibres . . . . .	kg	Free	Free	12.5%	Free
5601.30.20.00	--Textile flock, man-made fibres . . . . .	kg	5%	8.5%	15%	5%
5601.30.30.00	--Textile dust and mill neps . . . . .	kg	Free	Free	Free	Free
56.02	Felt, whether or not impregnated, coated, covered or laminated.					
5602.10	-Needleloom felt and stitch-bonded fibre fabrics					
5602.10.10.	--Impregnated, coated, covered or laminated . . . . .					
10	----Of wool or fine animal hair . . . . .	kg	20.2%	25%	50%	16.5%
20	----Of polyesters . . . . .	kg				*
30	----Of nylon . . . . .	kg				*
90	----Of other textile materials . . . . .	kg				*
5602.10.21.00	--Not impregnated, coated, covered or laminated					
5602.10.29.	----Wholly of jute . . . . .	kg	11.3% 22.5%	11.3% 25%	30% 55%	Free -
10	----Of wool or fine animal hair . . . . .	kg				*
20	----Of polyesters . . . . .	kg				*
30	----Of nylon . . . . .	kg				*
90	----Of other textile materials . . . . .	kg				*
5602.21.00.00	-Other felt, not impregnated, coated, covered or laminated					
5602.29	--Of wool or fine animal hair . . . . .	kg	17%	17%	40%	11%
5602.29.10.00	--Of other textile materials					
	--Pressed, in the web, wholly or in part of wool, not impregnated, coated, covered or laminated . . . . .	kg	12.5%	15%	25% and 44¢/kg	10%

TABLE 56.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 56-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5602.29.90.	---Other . . . . .		21.1%	24%	45%	-
10	----Of polyesters . . . . .	kg				*
20	----Of nylon . . . . .	kg				*
90	----Of other textile materials . . . . .	kg				*
5602.90.00.00	-Other felt, impregnated, coated, covered or laminated . . . . .	kg	20.2%	25%	50%	16.5%
56.03	Nonwovens, whether or not impregnated, coated, covered or laminated					*
5603.00.10.00	---Impregnated, coated or laminated, wholly or in part of man-made fibres or in part of glass fibres . . . . .	kg	20% 20.1%	22.5% 25%	40% 50%	15%
5603.00.90.	---Other . . . . .					*
10	----Spunbonded, of a width not exceeding 30 cm . . . . .	kg				*
	----Spunbonded, of a width exceeding 30 cm . . . . .	kg				*
21	----Of polyesters . . . . .	kg				*
22	----Of nylon . . . . .	kg				*
23	----Of polypropylene . . . . .	kg				*
29	----Of other textile materials . . . . .	kg				*
	----Wet process . . . . .					*
31	----Of polyesters . . . . .	kg				*
32	----Of nylon . . . . .	kg				*
39	----Of other textile materials . . . . .	kg				*
91	----Other nonwovens . . . . .	kg				*
92	----Of polyesters . . . . .	kg				*
93	----Of nylon . . . . .	kg				*
99	----Of polypropylene . . . . .	kg				*
	----Of other textile materials . . . . .	kg				*
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.					
5604.10.00.	-Rubber thread and cord, textile covered . . .		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
10	----Covered with man-made fibres . . . . .	kg				*
20	----Covered with other textile materials . . .	kg				*
5604.20	-High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated					
5604.20.10.	---Of polyesters or of nylon or other polyamides . . . . .		9.9%	9.9%	35% and 44¢/kg	6.5% and 12.1¢/kg
10	----Of polyesters . . . . .	kg				*
20	----Of nylon . . . . .	kg				*
90	----Of other polyamides (aramids) . . . . .	kg				*
5604.20.20.	---Of viscose rayon . . . . .		9.9%	9.9%	35% and 44¢/kg	6.5% and 12.1¢/kg
10	----Of polyesters . . . . .	kg				*
20	----Of nylon or other polyamides . . . . .	kg				*
5604.90.00.00	-Other . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-

TABLE 56.2 (CONT.)

1025

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 56-5

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
56.05 5605.00.00.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
56.06	Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn. ---Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn) ---Containing 50 % or more by weight of hair . . . . .	kg	Free	5.5%	20% and 38.5¢/kg	Free
5606.00.11.00	---Wholly of silk or of silk mixed solely with vegetable fibres . . . . .	kg	Free	Free	25%	Free
5606.00.12.00	---Wholly of jute . . . . .	kg	15%	15%	25%	-
5606.00.13.00	---Other . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5606.00.19.00	---Chenille yarn (including flock chenille yarn)	kg	Free	Free	25% and 38.5¢/kg	Free
5606.00.21.00	---Wholly of silk or of silk mixed solely with vegetable fibres . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5606.00.29.00	---Other . . . . .	kg	Free	Free	25% and 38.5¢/kg	Free
5606.00.31.00	---Loop wale-yarn ---Containing 50 % or more by weight of hair . . . . .	kg	Free	5.5%	20% and 38.5¢/kg	Free
5606.00.39.00	---Other . . . . .	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
56.07	Twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.					
5607.10	-Of jute or other textile bast fibres of heading No. 53.03					*
5607.10.10.00	---Of a circumference not exceeding 25 mm (7.958 mm in diameter) . . . . .	kg	13.5%	13.5%	25%	-
5607.10.90.00	---Of a circumference exceeding 25 mm (7.958 mm in diameter) . . . . .	kg	17.5%	20%	25%	-
5607.21.00.00	-Of sisal or other textile fibres of the genus "Agave"					*
5607.29	--Binder or baler twine . . . . .	kg	Free	Free	Free	**
5607.29.10.00	--Other					*
5607.29.20.00	--Of a circumference not exceeding 25 mm (7.958 mm in diameter) . . . . .	kg	12.5%	12.5%	25%	-
	--Of a circumference exceeding 25 mm (7.958 mm in diameter) . . . . .	kg	17.5%	20%	25%	-

TABLE 56.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 56-6

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5607.30	-Of abaca (Manila hemp or "Musa textilis Nee" or other hard (leaf) fibres					*
5607.30.10.00	--Not containing silk, wool, hair, man-made or glass fibres . . . . .	kg	12.5% 17.5%	12.5% 20%	25% 25%	-
5607.30.90.	--Other . . . . .	kg				*
10	-----Of a circumference not exceeding 25 mm (7.958 mm in diameter) . . . . .	kg				*
20	-----Of a circumference exceeding 25 mm (7.958 mm in diameter) . . . . .	kg				*
5607.41.00.00	-Of polyethylene or polypropylene					*
5607.49	--Binder or baler twine . . . . .	kg	Free	Free	Free	*
5607.49.10.	--Other					*
	---Of a circumference not exceeding 25 mm (7.958 mm in diameter) . . . . .		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
10	-----Of polyethylene . . . . .	kg				*
20	-----Of polypropylene . . . . .	kg				*
5607.49.20.	-----Of a circumference exceeding 25 mm (7.958 mm in diameter) . . . . .		17.5%	20%	25%	-
	-----Of polyethylene					*
11	-----Of a circumference exceeding 25 mm (7.958 mm in diameter) but not exceeding 43 mm (13.687 mm in diameter) . . . . .	kg				*
12	-----Of a circumference exceeding 43 mm (13.687 mm in diameter) but not exceeding 150 mm (47.746 mm in diameter) . . . . .	kg				*
13	-----Of a circumference exceeding 150 mm (47.746 mm in diameter) . . . . .	kg				*
21	-----Of polypropylene					*
	-----Of a circumference exceeding 25 mm (7.958 mm in diameter) but not exceeding 43 mm (13.687 mm in diameter) . . . . .	kg				*
22	-----Of a circumference exceeding 43 mm (13.687 mm in diameter) but not exceeding 150 mm (47.746 mm in diameter) . . . . .	kg				*
23	-----Of a circumference exceeding 150 mm (47.746 mm in diameter) . . . . .	kg				*
5607.50	-Of other synthetic fibres					*
5607.50.10.	--Of a circumference not exceeding 25 mm (7.958 mm in diameter) . . . . .		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
10	-----Of nylon . . . . .	kg				*
20	-----Of polyesters . . . . .	kg				*
30	-----Of other synthetic fibres . . . . .	kg				*
5607.50.20.	-----Of a circumference exceeding 25 mm (7.958 mm in diameter) . . . . .		17.5%	20%	25%	-
	-----Of nylon					*
11	-----Of a circumference exceeding 25 mm (7.958 mm in diameter) but not exceeding 43 mm (13.687 mm in diameter) . . . . .	kg				*
12	-----Of a circumference exceeding 43 mm (13.687 mm in diameter) but not exceeding 150 mm (47.746 mm in diameter) . . . . .	kg				*
13	-----Of a circumference exceeding 150 mm (47.746 mm in diameter) . . . . .	kg				*
21	-----Of polyesters					*
	-----Of a circumference exceeding 25 mm (7.958 mm in diameter) but not exceeding 43 mm (13.687 mm in diameter) . . . . .	kg				*
22	-----Of a circumference exceeding 43 mm (13.687 mm in diameter) but not exceeding 150 mm (47.746 mm in diameter) . . . . .	kg				*
23	-----Of a circumference exceeding 150 mm (47.746 mm in diameter) . . . . .	kg				*

TABLE 56.2 (CONCL.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 56-7

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5607.50.20. (cont.) 91	----Of other synthetic fibres -----Of a circumference exceeding 25 mm (7.958 mm in diameter) but not ex- ceeding 43 mm (13.687 mm in diameter) -----Of a circumference exceeding 43 mm (13.687 mm in diameter) but not ex- ceeding 150 mm (47.746 mm in diameter) -----Of a circumference exceeding 150 mm (47.746 mm in diameter) . . . . .	kg				*
92	-----Of a circumference exceeding 43 mm (13.687 mm in diameter) but not ex- ceeding 150 mm (47.746 mm in diameter)	kg				*
93	-----Of a circumference exceeding 150 mm (47.746 mm in diameter) . . . . .	kg				*
5607.90	-Other					*
5607.90.10.00	---Of a circumference not exceeding 25 mm (7.958 mm in diameter) . . . . .	kg	12.5%	12.5%	30%	-
5607.90.20.00	---Of a circumference exceeding 25 mm (7.958 mm in diameter) . . . . .	kg	17.5%	20%	25%	-
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.					
5608.11.00.	-Of man-made textile materials --Made up fishing nets . . . . .		20%	25%	50%	-
10	----Of nylon . . . . .	-				*
20	----Of polyesters . . . . .	-				*
90	----Of other man-made textile materials . . . . .	-				*
5608.19.00.	-Other . . . . .		20%	25%	50%	-
	----Knotted netting of twine, cordage or rope					
11	----Of nylon . . . . .	-				*
12	----Of polyesters . . . . .	-				*
13	----Of polypropylene . . . . .	-				*
19	----Of other man-made textile materials . . . . .	-				*
	----Made up nets					
21	----Of nylon . . . . .	-				*
22	----Of polyesters . . . . .	-				*
23	----Of polypropylene . . . . .	-				*
29	----Of other man-made textile materials . . . . .	-				*
5608.90.00.00	-Other . . . . .	-	17.5%	20%	35%	-
56.09						
5609.00.00.00	Articles of yarn, strip or the like of heading No. 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included . . . . .	-	23.2%	23.2%	45%	15%



CHAPTER 56

APPENDIX



**Chapter 58****WADDING, FELT AND NONWOVENS; SPECIAL YARNS;  
TWINE, CORDAGE, ROPES AND CABLES  
AND ARTICLES THEREOF****Notes.**

1. This Chapter does not cover:

- (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading No. 34.01, polishes, creams or similar preparations of heading No. 34.05, fabric softeners of heading No. 38.09) where the textile material is present merely as a carrying medium;
- (b) Textile products of heading No. 58.11;
- (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading No. 68.05);
- (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading No. 68.14); or
- (e) Metal foil on a backing of felt or nonwovens (Section XV).

2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3. Heading Nos. 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading No. 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.

Heading Nos. 56.02 and 56.03 do not, however, cover:

- (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
- (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
- (c) Plates, sheets or strips of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile is present merely for reinforcing purposes (Chapter 39 or 40).

4. Heading No. 56.04 does not cover textile yarn, or strip or the like of heading No. 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.



**APPENDIX 1: DRAFT SCHEDULE AS REFERRED TO THE BOARD**  
**CANADIAN TARIFF SCHEDULE**

1033

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
56.01		<b>Wadding of textile materials and articles thereof; textile fibres, not exceeding 5mm in length (flock), textile dust and mill neps.</b>					
5601.10		-Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding					
5601.10.10	00	---Sanitary towels and tampons.....	-	10%	17.5%	35%	10%
5601.10.90	00	---Other.....	-	22.5%	22.5%	35%	-
5601.21		-Wadding; other articles of wadding: --of cotton					
5601.21.10	00	---Wadding.....	kg	9.2%	9.2%	25%	6%
5601.21.20	00	---Articles of wadding.....	-	22.5%	22.5%	35%	-
5601.22		--of man-made fibres					
5601.22.10	00	---Wadding.....	kg	9.2%	9.2%	25%	6%
5601.22.20	00	---Articles of wadding.....	-	20%	25%	50%	-
5601.29		--Other					
5601.29.10	00	---Wadding.....	kg	9.2%	9.2%	25%	6%
5601.29.20	00	---Articles of wadding.....	-	22.5%	22.5%	35%	-
5601.30.00		-Textile flock and dust and mill neps.....		6.6%	6.6%	15%	4%
	10	-----Textile flock.....	kg				
	20	-----Dust and mill neps.....	kg				
56.02		<b>Felt, whether or not impregnated, coated, covered or laminated.</b>					
5602.10		-Needleloom felt and stitch-bonded fibre fabrics					
5602.10.10	00	---Impregnated, coated, covered or laminated.....	kg	20.2%	25%	50%	16.5%
		---Other:					
5602.10.91	00	----Wholly of jute.....	kg	11.3%	11.3%	30%	Free
5602.10.99	00	----Other.....	kg	22.5%	25%	55%	-
		-Other felt, not impregnated, coated, covered or laminated:					
5602.21.00	00	--Of wool or fine animal hair.....	kg	17%	17%	40%	11%
5602.29.00	00	--Of other textile materials.....	kg	18.8%	18.8%	35%	-
5602.90.00	00	-Other.....	kg	20.2%	25%	50%	16.5%
56.03							
5603.00.00		<b>Nonwovens, whether or not impregnated, coated, covered or laminated.....</b>		22.5%	25%	55%	-
		-----Spunbonded, exceeding 30cm in width:					
11		-----Of polyester.....	kg				
12		-----Of polypropylene.....	kg				
13		-----Of nylon.....	kg				
19		-----Other.....	kg				
20		-----Spunbonded, not exceeding 30cm in width.....	kg				
30		-----Wet process.....	kg				
40		-----Dry process.....	kg				
		-----Other:					
91		-----Exceeding 30cm in width.....	kg				
92		-----Not exceeding 30cm in width.....	kg				

APPENDIX 1: (CONT.)  
CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 56- 4

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
56.04		Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.					
5604.10.00	00	-Rubber thread and cord, textile covered	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
5604.20		-High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated					
5604.20.10	00	---Of viscose rayon.....	kg	9.9%	9.9%	35% and 44¢/kg	6.5% and 12.1¢/kg
5604.20.90		---Other.....		10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
	10	-----Of polyester.....	kg				
	20	-----Of nylon or other polyamides.....	kg				
5604.90.00	00	-Other.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
56.05							
5605.00.00	00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
56.06							
5606.00		Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.					
		---Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn):					
5606.00.11	00	----Containing 50% or more by weight of hair.....	kg	Free	5.5%	20% and 38.5¢/kg	Free
5606.00.12	00	----Wholly of silk or of silk mixed solely with vegetable fibres.....	kg	Free			
5606.00.13	00	----Wholly of jute.....	kg	15%		25%	Free
5606.00.19	00	----Other.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
		----Chenille yarn (including flock chenille yarn):					
5606.00.21	00	----Wholly of silk or of silk mixed solely with vegetable fibres.....	kg	Free		25%	Free
5606.00.29	00	----Other.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-
		----Loop wale-yarn:					
5606.00.31	00	----Containing 50% or more by weight of hair.....	kg	Free	5.5%	20% and 38.5¢/kg	Free
5606.00.39	00	----Other.....	kg	10% and 11¢/kg	10% and 11¢/kg	35% and 44¢/kg	-

## APPENDIX 1: (CONCL.)

## CANADIAN TARIFF SCHEDULE

1035

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
56.07		Twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.					
5607.10.00	00	-Of jute or other textile bast fibres of heading No. 53.03.....	kg	14.9%	14.9%	25%	9.9%
5607.21.00	10	-Of sisal or other textile fibres of the genus <Agave>;					
		--Binder or baler twine.....	kg	Free	Free	Free	Free
5607.29.00	20	----Binder twine.....	kg				
	00	----Baler twine.....	kg				
5607.30.00	00	--Other.....	kg	15.2%	15.2%	25%	10%
5607.41.00	00	-Of abaca (Manila hemp or <Musa textilis Nee>) or other hard (leaf) fibres.....	kg	18.7%	18.7%	25%	12%
5607.49.00	00	-Of polyethylene or polypropylene;					
		--Binder or baler twine.....	kg	Free	Free	Free	Free
		--Other.....	kg	15.9%	15.9%	35%	-
5607.50.00	00	-Of other synthetic fibres.....	kg	15.9%	15.9%	35%	-
5607.90.00	00	-Other.....	kg	12.5%	12.5%	30%	-
56.08		Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.					
5608.11.00	00	-Of man-made textile materials:					
5608.19.00		--Made up fishing nets.....	-	20%	25%	50%	-
		--Other.....	-	20%	25%	50%	-
	10	----Knotted netting of twine, cordage or rope.....	-				
	20	----Made up nets other than fishing nets.....	-				
5608.90.00	00	-Other.....	-	17.5%	20%	35%	-
56.09							
5609.00.00	00	Articles of yarn, strip or the like of heading No. 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.....	-	23.2%	23.2%	45%	15%



CHAPTER 57Carpets and Other Textile Floor CoveringsA. Introduction

Proposed Chapter 57 incorporates, in whole or in part, 15 items of the Customs Tariff as listed below:

- 52305-1 ... other articles, made from woven fabrics ... cotton ...
- 54305-1 ... articles, made from woven fabrics ... of vegetable fibres ...
- 56300-1 ...articles made from woven fabrics...50% or more...man-made fibres...
- 57000-1 Mats, door or carriage, other than metal, n.o.p.
- 57005-1 Carpeting, rugs ... of straw, hemp, flax tow or jute
- 57005-2 Carpeting, rugs, stair pads, mats and matting of straw
- \*57005-3 Carpeting, rugs, stair pads, mats and matting of jute
- 57010-1 Carpeting, rugs, mats and matting of paper; stair pads
- 57015-1 Carpeting, rugs ... of sisal, palm straw or cane straw
- \*57105-1 Mats with cut pile, of cocoa fibre
- \*57110-1 Mats, rugs, carpeting and matting of cocoa fibre, n.o.p.
- 57200-1 Oriental and imitation Oriental rugs or carpets ...
- \*57205-1 Carpets of sisal, palm straw or cane straw
- \*57210-1 Oriental rugs or carpets with pile hooked or knotted by hand
- 69315-1 Articles ... produced more than 50 years prior to ... importation ...

B. The Board's Analysis and Recommendations

The Canadian Carpet Institute noted in its submission that proposed heading 57.01 does not differentiate between hand-knotted and machine knotted textile floor coverings which are currently MFN dutiable at 10 p.c. and 20 p.c. respectively. The Board agrees that the HS proposal could result in a substantial loss of protection and recommends the following solution.

MFN  
Rate

Delete the rates of duty under 5701.10.00.00 and 5701.90.00.00 and add the following:

5701.10.10.00	---Machine knotted . . . . .	m <sup>2</sup>	20%
5701.10.90.00	---Other . . . . .	m <sup>2</sup>	10%
5701.90.10.00	---Machine knotted . . . . .	m <sup>2</sup>	20%
5701.90.90.00	---Other . . . . .	m <sup>2</sup>	10%

Furthermore, \$3.2 million of trade entered under Customs Tariff item 57000-1, "Mats, door or carriage, other than metal" with an MFN rate of 17.5 p.c., which is allocated, by itself, to 5705.00.00.10 at 20% MFN. The

\* Indicates that goods under the present tariff item are classified only to this Chapter.

same problem appears with respect to the same goods in 5705.00.00.99. In line with its criteria the Board recommends, therefore, that a separate tariff line be established for "mats, door and carriage" in the following manner:

		MFN Rate
5705.00.10.00	---Mats for door or carriage . . . . .	$m^2$ 17.5%
5705.00.90.	---Other . . . . .	$m^2$ 20%
10	-----Braided . . . . .	$m^2$
	-----Other	
91	-----Tiles, having a maximum surface area of 0.3 $m^2$ . . . . .	$m^2$
92	-----Other, manufactured by the bonding together of textile fibres or yarns . .	$m^2$
93	-----Other, manufactured by coating, impregnating or laminating textile fabrics made by processes other than knotting, weaving, tufting or felting . . . . .	$m^2$
99	-----Other . . . . .	$m^2$

Carpeting, rugs, stairpads, mats and matting of textile materials other than wool, fine animal hair or man-made materials are presently classified to tariff items 57005-1, 57005-2 and 57005-3 (10.2 p.c. MFN), and 57015-1 (Free MFN). These goods, on conversion, would be dutiable at 15.7% under subheading 5702.99 and thus would involve rate changes of at least 2.5 percentage points and at least 1 per cent of the total trade under the current items, valued at, at least \$120 thousand in 1980-82. The Board, therefore, recommends that the following amendments be made.

Delete the rates of duty under 5702.99.00.00 and add the following:

5702.99.10.00	---Of straw, hemp, flax tow or jute . . . . .	$m^2$ 10.2%
5702.99.20.00	---Of sisal, palm straw or cane straw . . . . .	$m^2$ Free
5702.99.90.00	---Of other textile materials . . . . .	$m^2$ 20%

The Board further recommends the following adjustment to the Legal Notes at the beginning of the Chapter.

In the English text of Legal Note 1, line 1, add "s" to "purpose".

TABLE 57.1  
The Board's Nomenclature Recommendations

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
5703.30.00.10	Delete from 5703.30.00.10 to 5703.30.00.29 and replace with the following four entries	5
5703.30.00.10	-----Of polypropylene . . . . . De polypropylène	
5703.30.00.20	-----Of polyesters . . . . . De polyesters	
5703.30.00.30	-----Of acrylic or modacrylic . . . . . D'acryliques ou modacryliques	
5703.30.00.90	-----Of other man-made textile materials . . . D'autres matières textiles synthétiques ou artificielles	



Chapter 57

CARPETS AND OTHER TEXTILE FLOOR COVERINGS

**Legal Notes.**

1. For the purposes of this Chapter, the term "carpets and other textile floor coverings" means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes. \*
2. This Chapter does not cover floor covering underlays.



TABLE 57.2: SCHEDULE RECOMMENDED BY THE BOARD

1043

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 57-3

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
57.01	Carpets and other textile floor coverings, knotted, whether or not made up,					
5701.10	-of wool or fine animal hair					
5701.10.10.00	---Machine knotted . . . . .	m <sup>2</sup>	18%	20%	40% and \$2.15/m <sup>2</sup>	13%
5701.10.90.00	---Other . . . . .	m <sup>2</sup>	10%	10%	40% and \$2.15/m <sup>2</sup>	Free
5701.90	-of other textile materials					
5701.90.10.00	---Machine knotted . . . . .	m <sup>2</sup>	18%	20%	40% and \$2.15/m <sup>2</sup>	13%
5701.90.90.00	---Other . . . . .	m <sup>2</sup>	10%	10%	40% and \$2.15/m <sup>2</sup>	Free
57.02	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelim", "Schumacks", "Karamanie" and similar hand-woven rugs.					
5702.10.00.00	—"Kelim", "Schumacks", "Karamanie" and similar hand-woven rugs . . . . .	m <sup>2</sup>	18%	20%	40% and \$2.15/m <sup>2</sup>	13%
5702.20.00.00	-Floor coverings of coconut fibres (coir) .	m <sup>2</sup>	Free	Free	12¢/m <sup>2</sup>	Free
5702.31.00.	-Other, of pile construction, not made up					
10	--of wool or fine animal hair . . . . .	m <sup>2</sup>	18%	20%	40% and \$2.15/m <sup>2</sup>	13%
20	----Axminster . . . . .	m <sup>2</sup>				
90	----Wilton . . . . .	m <sup>2</sup>				
5702.32.00.	--Other . . . . .	m <sup>2</sup>				
10	--of man-made textile materials . . . . .		18%	20%	40% and \$2.15/m <sup>2</sup>	13%
20	----Axminster . . . . .	m <sup>2</sup>				
90	----Wilton . . . . .	m <sup>2</sup>				
5702.39.00.	--Other . . . . .	m <sup>2</sup>				
10	--of other textile materials . . . . .		18%	20%	40% and \$2.15/m <sup>2</sup>	13%
20	----Axminster . . . . .	m <sup>2</sup>				
90	----Wilton . . . . .	m <sup>2</sup>				
5702.41.00.	--Other, of pile construction, made up					
10	--of wool or fine animal hair . . . . .	m <sup>2</sup>	18%	20%	40% and \$2.15/m <sup>2</sup>	13%
20	----Axminster . . . . .	m <sup>2</sup>				
90	----Wilton . . . . .	m <sup>2</sup>				
5702.42.00.	--Other . . . . .	m <sup>2</sup>				
10	--of man-made textile materials . . . . .		22%	22%	40% and \$2.15/m <sup>2</sup>	14.5%
20	----Axminster . . . . .	m <sup>2</sup>				
90	----Wilton . . . . .	m <sup>2</sup>				
5702.49.00.	--Other . . . . .	m <sup>2</sup>				
10	--of other textile materials . . . . .		22%	22%	40% and \$2.15/m <sup>2</sup>	14.5%
20	----Axminster . . . . .	m <sup>2</sup>				
90	----Wilton . . . . .	m <sup>2</sup>				
	--Other . . . . .	m <sup>2</sup>				

TABLE 57.2 (CONT.)

## CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 57-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5702.51.00.00	-Other, not of pile construction, not made up --Of wool or fine animal hair . . . . .	m <sup>2</sup>	18%	20%	40% and \$2.15/m <sup>2</sup>	13%
5702.52.00.00	--Of man-made textile materials . . . . .	m <sup>2</sup>	18%	20%	40% and \$2.15/m <sup>2</sup>	13%
5702.59.00.00	--Of other textile materials . . . . .	m <sup>2</sup>	17.5%	17.5%	40% and \$2.15/m <sup>2</sup>	11.5%
5702.91.00.00	-Other, not of pile construction, made up --Of wool or fine animal hair . . . . .	m <sup>2</sup>	18%	20%	40% and \$2.15/m <sup>2</sup>	13%
5702.92.00.00	--Of man-made textile materials . . . . .	m <sup>2</sup>	22%	22%	40% and \$2.15/m <sup>2</sup>	14.5%
5702.99	--Of other textile materials					*
5702.99.10.00	--Of straw, hemp, flax tow or jute . . . . .	m <sup>2</sup>	10.2%	10.2%	25%	Free
5702.99.20.00	--Of sisal, palm straw or cane straw . . . . .	m <sup>2</sup>	Free	Free	25%	Free
5702.99.90.00	--Of other textile materials . . . . .	m <sup>2</sup>	18%	20%	40% and \$2.15/m <sup>2</sup>	13%
57.03	Carpets and other textile floor coverings, tufted, whether or not made up.					
5703.10.00.	-Of wool or fine animal hair . . . . .		18%	20%	40% and \$2.15/m <sup>2</sup>	13%
10	-----Not made up . . . . .	m <sup>2</sup>				
20	-----Made up . . . . .	m <sup>2</sup>				
5703.20.00.	-Of nylon or other polyamides . . . . .		18%	20%	40% and \$2.15/m <sup>2</sup>	13%
10	-----Not made up . . . . .	m <sup>2</sup>				
	-----Made up . . . . .	m <sup>2</sup>				
21	-----Tiles, having a maximum surface area of 0.3 m <sup>2</sup> . . . . .	m <sup>2</sup>				
29	-----Other . . . . .	m <sup>2</sup>				
5703.30.00.	-Of other man-made textile materials . . . . .		18%	20%	40% and \$2.15/m <sup>2</sup>	13%
10	-----Of polypropylene . . . . .	m <sup>2</sup>				
20	-----Of polyesters . . . . .	m <sup>2</sup>				
30	-----Of acrylic or modacrylic . . . . .	m <sup>2</sup>				
90	-----Of other man-made textile materials . . . . .	m <sup>2</sup>				
5703.90.00.	-Of other textile materials . . . . .		18%	20%	40% and \$2.15/m <sup>2</sup>	13%
10	-----Not made up . . . . .	m <sup>2</sup>				
20	-----Made up . . . . .	m <sup>2</sup>				
57.04	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.					
5704.10.00.00	-Tiles, having a maximum surface area of 0.3 m <sup>2</sup> . . . . .	m <sup>2</sup>	18%	20%	40% and \$2.15/m <sup>2</sup>	13%
5704.90.00.	-Other . . . . .		18%	20%	40% and \$2.15/m <sup>2</sup>	13%
10	-----Needle punched . . . . .	m <sup>2</sup>				
90	-----Other . . . . .	m <sup>2</sup>				

TABLE 57.2 (CONCL.)

1045

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 57-5

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
57.05	Other carpets and other textile floor coverings, whether or not made up					*
5705.00.10.00	---Mats for door or carriage . . . . .	m <sup>2</sup>	17.5%	17.5%	40% and \$2.15/m <sup>2</sup>	11%
5705.00.90.	---Other . . . . .	m <sup>2</sup>	18%	20%	40% and \$2.15/m <sup>2</sup>	13%
10	-----Braided . . . . .	m <sup>2</sup>				*
91	-----Other . . . . .					*
92	-----Tiles, having a maximum surface area of 0.3 m <sup>2</sup> . . . . .	m <sup>2</sup>				*
93	-----Other, manufactured by the bonding together of textile fibres or yarns . . . . .	m <sup>2</sup>				*
99	-----Other, manufactured by coating, impregnating or laminating textile fabrics made by processes other than knotting, weaving, tufting or felting . . . . .	m <sup>2</sup>				*
	-----Other . . . . .	m <sup>2</sup>				*



CHAPTER 57

APPENDIX



LEGAL NOTES REFERRED TO THE BOARDChapter 57**CARPETS AND OTHER TEXTILE FLOOR COVERINGS****Notes.**

1. For the purpose of this Chapter, the term "carpets and other textile floor coverings" means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.
2. This Chapter does not cover floor covering underlays.



## APPENDIX 1: DRAFT SCHEDULE AS REFERRED TO THE BOARD

## CANADIAN TARIFF SCHEDULE

## Converted to the Harmonized System

PAGE 57- 3

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
57.01		Carpets and other textile floor coverings, knotted, whether or not made up.					
5701.10.00	00	-Of wool or fine animal hair.....	m <sup>2</sup>	10%	10%	40% and \$2.15/m <sup>2</sup>	Free
5701.90.00	00	-Of other textile materials.....	m <sup>2</sup>	10%	10%	40% and \$2.15/m <sup>2</sup>	Free
57.02		Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.					
5702.10.00	00	-"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.....	m <sup>2</sup>	18%	20%	40% and \$2.15/m <sup>2</sup>	13%
5702.20.00	00	-Floor coverings of coconut fibres (coir).....	m <sup>2</sup>	Free	Free	12¢/m <sup>2</sup>	Free
5702.31.00		-Other, of pile construction, not made up: --Of wool or fine animal hair.....		18%	20%	40% and \$2.15/m <sup>2</sup>	13%
	10	-----Axminster.....	m <sup>2</sup>				
	20	-----Wilton.....	m <sup>2</sup>				
	90	-----Other.....	m <sup>2</sup>				
5702.32.00		--Of man-made textile materials.....		18%	20%	40% and \$2.15/m <sup>2</sup>	13%
	10	-----Axminster.....	m <sup>2</sup>				
	20	-----Wilton.....	m <sup>2</sup>				
	90	-----Other.....	m <sup>2</sup>				
5702.39.00		--Of other textile materials.....		18%	20%	40% and \$2.15/m <sup>2</sup>	13%
	10	-----Axminster.....	m <sup>2</sup>				
	20	-----Wilton.....	m <sup>2</sup>				
	90	-----Other.....	m <sup>2</sup>				
5702.41.00		-Other, of pile construction, made up: --Of wool or fine animal hair.....		18%	20%	40% and \$2.15/m <sup>2</sup>	13%
	10	-----Axminster.....	m <sup>2</sup>				
	20	-----Wilton.....	m <sup>2</sup>				
	90	-----Other.....	m <sup>2</sup>				
5702.42.00		--Of man-made textile materials.....		22%	22%	40% and \$2.15/m <sup>2</sup>	14.5%
	10	-----Axminster.....	m <sup>2</sup>				
	20	-----Wilton.....	m <sup>2</sup>				
	90	-----Other.....	m <sup>2</sup>				
5702.49.00		--Of other textile materials.....		22%	22%	40% and \$2.15/m <sup>2</sup>	14.5%
	10	-----Axminster.....	m <sup>2</sup>				
	20	-----Wilton.....	m <sup>2</sup>				
	90	-----Other.....	m <sup>2</sup>				
5702.51.00	00	-Other, not of pile construction, not made up: --Of wool or fine animal hair.....	m <sup>2</sup>	18%	20%	40% and \$2.15/m <sup>2</sup>	13%
5702.52.00	00	--Of man-made textile materials.....	m <sup>2</sup>	18%	20%	40% and \$2.15/m <sup>2</sup>	13%
5702.59.00	00	--Of other textile materials.....	m <sup>2</sup>	17.5%	17.5%	40% and \$2.15/m <sup>2</sup>	11.5%

## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
5702.91.00	00	-Other, not of pile construction, made up: --Of wool or fine animal hair.....	m <sup>2</sup>	18%	20%	40% and \$2.15/m <sup>2</sup>	13%
5702.92.00	00	--Of man-made textile materials.....	m <sup>2</sup>	22%	22%	40% and \$2.15/m <sup>2</sup>	14.5%
5702.99.00	00	--Of other textile materials.....	m <sup>2</sup>	15.7%	15.7%	40% and \$2.15/m <sup>2</sup>	10%
57.03		Carpets and other textile floor coverings, tufted, whether or not made up.					
5703.10.00		-Of wool or fine animal hair.....		18%	20%	40% and \$2.15/m <sup>2</sup>	13%
	10	-----Not made up.....	m <sup>2</sup>				
	20	-----Made up.....	m <sup>2</sup>				
5703.20.00		-Of nylon or other polyamides.....		18%	20%	40% and \$2.15/m <sup>2</sup>	13%
	10	-----Not made up.....	m <sup>2</sup>				
	21	-----Made up: Tiles, having a maximum surface area of 0.3m <sup>2</sup> .....	m <sup>2</sup>				
	29	-----Other.....	m <sup>2</sup>				
5703.30.00		-Of other man-made textile materials.....		18%	20%	40% and \$2.15/m <sup>2</sup>	13%
	10	-----Not made up.....	m <sup>2</sup>				
	21	-----Made up: Tiles, having a maximum surface area of 0.3m <sup>2</sup> .....	m <sup>2</sup>				
	29	-----Other.....	m <sup>2</sup>				
5703.90.00		-Of other textile materials.....		18%	20%	40% and \$2.15/m <sup>2</sup>	13%
	10	-----Not made up.....	m <sup>2</sup>				
	20	-----Made up.....	m <sup>2</sup>				
57.04		Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.					
5704.10.00	00	-Tiles, having a maximum surface area of 0.3m <sup>2</sup> .....	m <sup>2</sup>	18%	20%	40% and \$2.15/m <sup>2</sup>	13%
5704.90.00		-Other.....		18%	20%	40% and \$2.15/m <sup>2</sup>	13%
	10	-----Needle punched.....	m <sup>2</sup>				
	90	-----Other.....	m <sup>2</sup>				

## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
57.05							
5705.00.00		Other carpets and other textile floor coverings, whether or not made up.....					
	10	-----Braided.....	m <sup>2</sup>	18%	20%	40% and \$2.15/m <sup>2</sup>	13%
		-----Other:					
	91	-----Tiles, having a maximum surface area of 0.3m <sup>2</sup> .....	m <sup>2</sup>				
	92	-----Other, manufactured by the bonding together of textile fibres or yarns.....	m <sup>2</sup>				
	93	-----Other, manufactured by coating, impregnating or laminating textile fabrics made by processes other than knotting, weaving, tufting or felting.....	m <sup>2</sup>				
	99	-----Other.....	m <sup>2</sup>				



CHAPTER 58Special Woven Fabrics; Tufted Textile Fabrics;  
Lace; Tapestries; Trimmings; EmbroideryA. Introduction

Proposed Chapter 58 incorporates, in whole or in part, 51 items of the Customs Tariff as listed below:

- 43877-1 Materials ... for use in the manufacture of (motor vehicles) ...
- 51165-1 Parts, elastic strapping ... manufacture of ski goggles  
Woven fabrics, wholly of cotton:
  - 52201-1 Not bleached, mercerized nor coloured, n.o.p.
  - 52202-1 Bleached or mercerized, not coloured, n.o.p.
  - 52203-1 Coloured, n.o.p.
  - 52204-1 Composed of yarns of counts of 60 dtex or less ...
  - \*52205-1 With cut pile
  - 52207-1 Weighing not more than 40 g/m<sup>2</sup>, not bleached nor coloured
  - 52208-1 Not coloured, for use in ... ribbons for typewriters ...
- \*52220-1 Woven fabrics, wholly of cotton or ... manufacture of corduroy
- 52240-1 Woven fabrics ... otherwise classified under tariff item 52204-1 ...
- 52305-1 Clothing ... other articles ... from woven fabrics ... cotton ...
- \*52800-1 White cotton bobbinet, plain, in the web
  - 53205-1 Woven fabrics composed ... of yarns of wool or hair, n.o.p.
  - 53210-1 Woven fabrics ... of wool or hair ... not less than 406 g/m<sup>2</sup>
  - 53215-1 Woven fabrics ... of wool or hair ... not more than 305 g/m<sup>2</sup>, n.o.p.
  - 53220-1 Woven fabrics ... of wool or hair, not exceeding ... 135 g/m<sup>2</sup> ...
  - 53225-1 Woven fabrics ... yarns of wool ... manufacture of neckties ...
  - 53305-1 Clothing ... articles made from woven fabrics ... of wool or hair ...
  - 54205-1 Woven fabrics ... of vegetable fibres ... with cut pile, n.o.p. ...
  - 54210-1 Woven fabrics, wholly of jute  
Woven fabrics, in the web, wholly of flax or hemp:
    - 54216-1 Other
  - 54305-1 Clothing ... and articles ... of vegetable fibres, n.o.p. ...
  - 54315-1 Articles made from woven fabrics wholly of jute ...
  - 55205-1 Woven fabrics ... of silk, not containing wool or hair
  - 55210-1 Woven fabrics of silk and vegetable fibres, n.o.p.  
... textile component ... more than fifty per cent ... of silk:
  - 55303-1 Clothing ... articles, made from woven fabrics ...  
Woven fabrics ... of man-made fibres ... or of glass fibres ...:
  - 56205-1 Exceeding 30 cm in width
  - 56206-1 Not exceeding 30 cm in width
  - 56208-1 Woven fabrics ... would be classified under tariff item 56205-1 ...
  - 56209-1 Woven fabrics ... otherwise ... 56205-1 ...
  - 56210-1 Woven fabrics with cut pile ... of man-made fibres or ...
  - 56225-1 Woven fabrics ... of silk or of man-made fibres or filaments ...
  - 56227-1 Woven fabrics ... of cotton, linen, wool, silk ...

\* Indicates that goods under the present tariff item are classified only to this Chapter.

56250-1 Woven fabrics in the web or with fused edges ...  
 56270-1 Woven fabrics ... of viscose rayon, with cut pile ...  
 56300-1 Clothing ... of man-made fibres ... or of glass fibres ...  
 56510-1 Braids of all kinds, n.o.p.  
 \*56605-1 Fabrics, containing figured designs ... not exceeding 30 cm ...  
     Lace and netting, other than woven ....  
 56610-1 Wholly of vegetable fibres  
 56611-1 Wholly or in part of other textile fibres or filaments  
 56710-1 Woven fabrics ... for use ... insignia for sails ...  
 56805-1 Knitted garments, knitted fabrics and knitted goods, n.o.p.  
 56930-1 Hat braids ... not exceeding 152 mm in width ...  
 57800-1 Regalia, badges and belts of all kinds, n.o.p.  
 \*69525-1 Hand-woven tapestries ... valued at not less than \$20 ...  
 \*69526-1 Hand-woven tapestries ... produced by artists ... Canada ...  
 69605-1 Apparatus, utensils and instruments ...  
 87500-1 Handicraft goods ...  
 95002-1 All parts and accessories ... equipment in automobiles ...  
 95006-1 All parts and accessories...original equipment...commercial vehicles

#### B. The Board's Analysis and Recommendations

The only submission relating to Chapter 58 was presented on behalf of the apparel industry by Grey, Clark, Shih and Associates, Limited. It expressed a general concern that imports of fabrics classified to this Chapter might as a result of conversion attract higher MFN rates than the rates of duty applicable to these goods in the Customs Tariff. The Board for this purpose examined the list of tariff items submitted and concludes that in most instances the rate changes and the amounts of trade involved were too small to warrant rate restorations. One instance where a restoration of current rates appears justified relates to tariff item 52203-1 "Woven fabrics wholly of cotton, coloured, n.o.p." with an MFN rate of 17.5 p.c. The Board recommends that the current MFN rates be restored in the manner shown below.

The Board's analysis also revealed a number of tariff lines in the proposed HS Schedule with changes in rates of duty which meet its criteria for restoring current rates. Imports entering under tariff item 54205-1, 17.5 p.c. MFN, would in part be classifiable under 5803.90.90.00, 5806.20.00.00, and 5806.39.90.00 at 21.1%, 25% and 22.5% respectively. Imports under 56610-1 with an MFN rate of 10 p.c., are in part accorded to 5804.10.00.00, 17% MFN, in part to 5804.30.00.00, 20% MFN and in part to 5810.91.00, 20% MFN. The amount of trade (1980-82) involved was \$3.55 million, \$1.16 million, and \$67 thousand respectively. Furthermore, \$8.37 million (1980-82) imported under 56611-1 at 20 p.c. would be dutiable at 17% MFN under 5804.10.00. Imports under 5806.31.00.90 would be dutiable at 18.3% MFN, whereas, currently, they are classified to 56206-1 and 52201-1 at MFN concession rates of 25 p.c. and 15 p.c. respectively. Finally, goods

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\* Indicates that goods under the present tariff item are classified only to this Chapter.

imported at present at 15 p.c. MFN under tariff item 57800-1 would in part enter under 5807.10.00.00, at 23.8% MFN and under 5807.90.00.00 at 18.8% MFN. In all the above instances the Board recommends that provisions be made in the proposed Schedule for the purpose of restoring the MFN rates of duty of the current Customs Tariff, as follows:

MFN  
Rate

Delete the rates of duty under 5801.24.00.00 and add the following:

5801.24.10.00	---Wholly of cotton, coloured, dyed, printed or of yarns of different colours	kg	17.5%
5801.24.90.00	---Other . . . . .	kg	10.4%

Delete the rates of duty under 5803.10.90.00 and add the following:

5803.10.91.00	----Bleached . . . . .	kg	17.5%
5803.10.99.00	----Other . . . . .	kg	22.4%

Delete the rates of duty under 5803.90.90.00 and add the following:

5803.90.91.00	---Of other textile materials		
	---Wholly or in part of vegetable fibres, not containing silk, wool, hair, man- made or glass fibres . . . . .	kg	17.5%
5803.90.92.00	---Of silk; other of vegetable fibres . . . . .	kg	11.3%
5803.90.99.	---Other . . . . .	kg	23.4%
10	-----Of polyesters . . . . .	kg	
20	-----Of acrylic or modacrylic . . . . .	kg	
90	-----Of other textile materials . . . . .	kg	

Delete the rates of duty under 5804.10.00.00 and add the following:

5804.10.10.00	---Wholly of vegetable fibres . . . . .	kg	10%
5804.10.90.	---Other . . . . .	kg	20%
10	-----Of nylon . . . . .	kg	
90	-----Of other textile materials . . . . .	kg	

Delete the rates of duty under 5804.30.00.00 and add the following:

5804.30.10.00	---Wholly of vegetable fibres . . . . .	kg	10%
5804.30.90.00	---Other . . . . .	kg	20%

MFN  
Rate

Delete the rates of duty under 5806.20.00.00 and add the following:

5806.20.10.	---In part of vegetable fibres, not containing silk, wool, hair, man-made or glass fibres . . . . .	kg	17.5%
10	-----Containing elastomeric yarn . . . . .	kg	
20	-----Containing rubber thread . . . . .	kg	
5806.20.90.	---Other . . . . .	kg	25%
	-----Containing elastomeric yarn		
11	-----Of polyesters . . . . .	kg	
12	-----Of nylon . . . . .	kg	
19	-----Of other textile materials . . . . .	kg	
	-----Containing rubber thread		
21	-----Of polyesters . . . . .	kg	
22	-----Of nylon . . . . .	kg	
29	-----Of other textile materials . . . . .	kg	

Delete the rates of duty under 5806.31.00 and add the following:

5806.31.11.	---Narrow woven fabrics		
	----Wholly of cotton, not bleached, nor coloured, not mercerized . . . . .	kg	15%
10	-----Ribbons . . . . .	kg	
90	-----Other . . . . .	kg	
5806.31.12.	----Wholly of cotton, coloured . . . . .	kg	17.5%
10	-----Ribbons . . . . .	kg	
90	-----Other . . . . .	kg	
5806.31.13.	---In part of man-made or glass fibres, not containing wool or hair . . . . .	kg	25%
10	-----Ribbons . . . . .	kg	
90	-----Other . . . . .	kg	
5806.31.19.	---Other . . . . .	kg	23.1%
10	-----Ribbons . . . . .	kg	
90	-----Other . . . . .	kg	

Delete the rates of duty under 5806.39.90.00 and add the following:

5806.39.91.	---Wholly or in part of vegetable fibres, not containing silk, wool, hair, man-made or glass fibres . . . . .	kg	17.5%
10	-----Ribbons . . . . .	kg	
90	-----Other . . . . .	kg	

		<u>MFN Rate</u>
5806.39.99.	----Other . . . . .	23.4%
10	-----Ribbons . . . . .	kg
90	-----Other . . . . .	kg

Delete the rates of duty under 5807.10.00.00 and add the following:

5807.10.10.00	---Badges and similar articles . . . . .	kg	15%
5807.10.90.	---Other . . . . .	kg	23.9%
10	-----Of cellulose acetate . . . . .	kg	
90	-----Of other textile materials . . . . .	kg	

Delete the rates of duty under 5807.90.00.00 and add the following:

5807.90.10.00	---Badges and similar articles . . . . .	kg	15%
5807.90.90.00	---Other . . . . .	kg	24.9%

Delete 5810.91.00.10 and 5810.91.00.90 also the rates of duty under 5810.91.00 and add the following:

5810.91.10.00	---Wholly of vegetable fibres . . . . .	kg	10%
5810.91.90.00	---Other . . . . .	kg	20%

The Board also recommends the following adjustments to the Legal Notes at the beginning of the Chapter to correspond to the current official text of the HS.

In the English text of Legal Note 3, line 1, add "s" to "purpose".

In the English text of Legal Note 5, add "s" to "purpose".

TABLE 58.1

The Board's Nomenclature Recommendations

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
5801.22.10.10	-----Unbleached . . . . . Ecrus	5
5801.22.10.90	-----Other . . . . . Autres	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
5801.22.90.00	---Other than wholly of cotton . . . . . Autres qu'entièrement de coton	3
5801.33.00.10	Delete this class	5
5801.33.00.20	Delete this class	5
5801.33.00.30	Delete this class	5
5801.33.00.90	Delete this class	5
5801.34.00.10	Delete this class	5
5801.34.00.20	Delete this class	5
5801.34.00.30	Delete this class	5
5801.34.00.90	Delete this class	5
5801.35.00.10	Delete from 5801.35.00.10 to 5801.35.00.90 and replace with the following four entries	5
5801.35.00.10	-----Of synthetic fibres . . . . . De fibres synthétiques	
5801.35.00.11	-----Of nylon . . . . . De nylon	
5801.35.00.19	-----Of other synthetic fibres . . . . . D'autres fibres synthétiques	
5801.35.00.20	-----Of artificial fibres . . . . . De fibres artificielles	
5802.11.00.10	New class -----Containing 85 % or more by weight of cotton . . . . . Contenant au moins 85 % en poids de coton	5
5802.11.00.20	New class -----Containing less than 85 % by weight of cotton . . . . . Contenant moins de 85 % en poids de coton	5
5802.19.00.10	New class -----Containing 85 % or more by weight of cotton . . . . . Contenant au moins 85 % en poids de coton	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
5802.19.00.20	New class -----Containing less than 85 % by weight of cotton . . . . . Contenant moins de 85 % en poids de coton	5
5803.10.10.00	---Wholly of cotton, not bleached nor coloured, of a weight not exceeding 40 g/m <sup>2</sup> . . . . .	2
5803.90.11.00	----In the grey or unfinished condition, of a weight not exceeding 136 g/m <sup>2</sup> . . . . .	2
5804.21.00.10	Delete from 5804.21.00.10 to 5804.21.00.90 and replace with the following eight entries	5
5804.21.00.10	-----Of a width not exceeding 30 cm . . . . . D'une largeur n'excédant pas 30 cm	
5804.21.00.11	-----Of polyesters . . . . . De polyesters	
5804.21.00.12	-----Of nylon . . . . . De nylon	
5804.21.00.19	-----Of other man-made fibres . . . . . D'autres fibres synthétiques ou artificielles	
5804.21.00.20	-----Of a width exceeding 30 cm . . . . . D'une largeur excédant 30 cm	
5804.21.00.21	-----Of polyesters . . . . . De polyesters	
5804.21.00.22	-----Of nylon . . . . . De nylon	
5804.21.00.29	-----Of other man-made fibres . . . . . D'autres fibres synthétiques ou artificielles	
5804.29.00.10	New class -----Of cotton . . . . . De coton	5
5804.29.00.90	New class -----Of other textile materials . . . . . D'autres matières textiles	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
5806.10.10.10	New class -----Ribbons . . . . . Rubans	5
5806.10.10.90	New class -----Other . . . . . Autres	5
5806.10.90	---Of other textile materials . . . . . D'autres matières textiles	3
5806.10.90.10	New class -----Ribbons . . . . . Rubans	5
5806.10.90.90	New class -----Other . . . . . Autres	5
5806.32.00.13	-----Of cellulose acetate . . . . . D'acétate de cellulose	5
5806.32.00.14	-----Of polyesters . . . . . De polyesters	2
5806.32.00.15	New class -----Of polypropylene . . . . . De polypropylène	5
5806.32.00.19	-----Of other man-made fibres . . . . . D'autres fibres synthétiques ou artificielles	3
5806.32.00.20	Renumber 5806.32.00.90 -----Other . . . . . Autres	4
5806.32.00.21	Delete from 5806.32.00.21 to 5806.32.00.29 and replace with the following six entries	5
5806.32.00.91	-----Of viscose rayon . . . . . De rayonne viscose	
5806.32.00.92	-----Of nylon . . . . . De nylon	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
5806.32.00.93	-----Of cellulose acetate . . . . . D'acétate de cellulose	
5806.32.00.94	-----Of polyesters . . . . . De polyesters	
5806.32.00.95	-----Of polypropylene . . . . . De polypropylène	
5806.32.00.99	-----Of other man-made fibres . . . . . D'autres fibres synthétiques ou artificielles	
5806.39.10.10	New class -----Ribbons . . . . . Rubans	5
5806.39.10.90	New class -----Other . . . . . Autres	5
5810.10.00.10	Delete this class	5
5810.10.00.20	Delete this class	5
5810.92.00.10	Delete 5810.92.00.10 and 5810.92.00.20 and replace with the following four entries	5
5810.92.00.10	-----Containing 85 % or more by weight of polyesters . . . . . Contenant au moins 85 % en poids de polyesters	
5810.92.00.20	-----Other, of polyesters, mixed mainly or solely with cotton . . . . . Autres, de polyesters, mélangés prin- cipalement ou uniquement avec du coton	
5810.92.00.30	-----Other, of polyesters . . . . . Autres, de polyesters	
5810.92.00.90	-----Of other man-made fibres . . . . . D'autres fibres synthétiques ou artificielles	



Chapter 58

SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS;  
LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY

Legal Notes.

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
2. Heading No. 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
3. For the purposes of heading No. 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
4. Heading No. 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading No. 56.08.
5. For the purposes of heading No. 58.06, the expression "narrow woven fabrics" means:
  - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvedges (woven, gummed or otherwise made) on both edges;
  - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
  - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading No. 58.08.

6. In heading No. 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn applique work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading No. 58.05).
7. In addition to the products of heading No. 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.



TABLE 58.2: SCHEDULE RECOMMENDED BY THE BOARD

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 58-3

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 58.06.					
5801.10.00.00	-Of wool or fine animal hair . . . . .	kg	18% but not to exceed \$1.21/kg	25%	40% and 88¢/kg	16.5%
5801.21.00.00	-Of cotton	kg	15.8%	15.8%	35%	-
5801.22	--Uncut weft pile fabrics . . . . .	kg	15.8%	15.8%	35%	-
5801.22.10.	--Cut corduroy	kg	10%	15%	35%	-
10	---Wholly of cotton . . . . .	kg				*
20	----Unbleached . . . . .	kg				*
90	----Coloured . . . . .	kg				*
5801.22.90.00	---Other than wholly of cotton . . . . .	kg	20%	25%	45%	20%
5801.23	--Other weft pile fabrics	kg	15.8%	15.8%	35%	-
5801.23.10.00	--Not containing man-made fibres . . . . .	kg	20%	25%	45%	20%
5801.23.20.00	--Containing man-made fibres . . . . .	kg				*
5801.24	--Warp pile fabrics, épingle (uncut)	kg				*
5801.24.10.00	---Wholly of cotton, coloured, dyed, printed or of yarns of different colours . . . . .	kg	15.7%	17.5%	35%	-
5801.24.90.00	---Other . . . . .	kg	7.5%	10.4%	35%	6.5%
5801.25	--Warp pile fabrics, cut	kg				*
5801.25.10.00	--Not containing man-made fibres . . . . .	kg	15.2%	15.2%	35%	-
5801.25.20.00	--Containing man-made fibres . . . . .	kg	20%	25%	45%	20%
5801.26.00.00	--Chenille fabrics . . . . .	kg	20.2%	20.2%	45%	-
5801.31.00.00	-Of man-made fibres					
	--Uncut weft pile fabrics . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5801.32.00.00	--Cut corduroy . . . . .	kg	20%	25%	45%	20%
5801.33.00.00	--Other weft pile fabrics . . . . .	kg	20%	25%	45%	20%
5801.34.00.00	--Warp pile fabrics, épingle (uncut) . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5801.35.00.	--Warp pile fabrics, cut . . . . .	kg	20%	25%	45%	20%
11	----Of synthetic fibres	kg				*
19	-----Of nylon . . . . .	kg				*
20	-----Of other synthetic fibres . . . . .	kg				*
5801.36.00.00	-----Of artificial fibres . . . . .	kg				*
	--Chenille fabrics . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5801.90	-Of other textile materials					
5801.90.10.00	--Containing more than 50 % by weight of silk, but not containing wool or hair . . . . .	kg	Free	Free	45%	Free
5801.90.90.00	---Other . . . . .	kg	15.7%	17.5%	30%	11.5%
58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No. 58.06; tufted textile fabrics, other than products of heading No. 57.03.					
5802.11.00.	-Terry towelling and similar woven terry fabrics, of cotton					
10	--Unbleached . . . . .	kg	17.5%	17.5%	35%	-
20	----Containing 85 % or more by weight of cotton . . . . .	kg				*
	----Containing less than 85 % by weight of cotton . . . . .	kg				*

TABLE 58.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 58-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5802.19.00.	--Other . . . . .		17.5%	17.5%	35%	-
10	----Containing 85 % or more by weight of cotton . . . . .	kg				*
20	----Containing less than 85 % by weight of cotton . . . . .	kg				*
5802.20.00.00	-Terry towelling and similar woven terry fabrics, of other textile materials . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
5802.30.00.00	-Tufted textile fabrics . . . . .	kg	22.5%	25%	55%	-
58.03	Gauze, other than narrow fabrics of heading No. 58.06.					
5803.10	-Of cotton					*
5803.10.10.00	----Wholly of cotton, not bleached nor coloured, of a weight not exceeding 40 g/m <sup>2</sup> . . . . .	kg	Free	Free	30%	Free
	----Other . . . . .					*
5803.10.91.00	----Bleached . . . . .	kg	15.7%	17.5%	35%	-
5803.10.99.00	----Other . . . . .	kg	18.6%	22.4%	45% and 88¢/kg	-
5803.90	-Of other textile materials					*
5803.90.11.00	---Of wool					*
	---In the grey or unfinished condition, of a weight not exceeding 136 g/m <sup>2</sup> . . . . .	kg	Free	15%	30% and 44¢/kg	Free
5803.90.19.00	---Other . . . . .	kg	18% but not to exceed \$1.32/kg	25% but not to exceed \$2.42/kg	40% and 88¢/kg	-
5803.90.91.00	---Of other textile materials					*
	---Wholly or in part of vegetable fibres, not containing silk, wool, hair, man-made or glass fibres . . . . .	kg	15.7%	17.5%	30%	13%
5803.90.92.00	---Of silk; other of vegetable fibres . . . . .	kg	11.3%	11.3%	45%	7.5%
5803.90.99.	---Other . . . . .	kg	18.9%	23.4%	45% and 88¢/kg	-
10	---Of polyesters . . . . .	kg				*
20	---Of acrylic or modacrylic . . . . .	kg				*
90	---Of other textile materials . . . . .	kg				*
58.04	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace In the piece, In strips or in motifs.					
5804.10	-Tulles and other net fabrics					*
5804.10.10.00	---Wholly of vegetable fibres . . . . .	kg	10%	10%	25%	6.5%
5804.10.90.	---Other . . . . .	kg	17.5%	20%	35%	-
10	---Of nylon . . . . .	kg				*
90	---Of other textile materials . . . . .	kg				*
5804.21.00.	-Mechanically made lace					*
	---Of man-made fibres . . . . .		17.5%	20%	35%	-
11	----Of a width not exceeding 30 cm . . . . .	kg				*
12	----Of polyesters . . . . .	kg				*
13	----Of nylon . . . . .	kg				*
19	----Of other man-made fibres . . . . .	kg				*

TABLE 58.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 58-5

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5804.21.00. (cont.) 21	----Of a width exceeding 30 cm	kg				*
22	----Of polyesters . . . . .	kg				*
29	----Of nylon . . . . .	kg				*
5804.29.00. 10	----Of other man-made fibres . . . . .	kg	10%	10%	25%	*
90	---Of other textile materials . . . . .	kg			6.5%	*
5804.30	-Hand-made lace					*
5804.30.10.00	---Wholly of vegetable fibres . . . . .	kg	10% 17.5%	10% 20%	25% 35%	*
5804.30.90.00	---Other . . . . .	kg			6.5%	*
58.05	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	kg				
5805.00.10.00	---Hand-woven tapestries . . . . .	kg	Free 22.5%	Free 22.5%	20% 35%	Free
5805.00.90.00	---Other . . . . .	kg				-
58.06	Narrow woven fabrics, other than goods of heading No. 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).					
5806.10	-Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics.					
5806.10.10. 10	---Of silk; of cotton or other vegetable fibres . . . . .	kg	17.5%	17.5%	35%	11.5%
90	---Ribbons . . . . .	kg				*
5806.10.90. 10	---Other . . . . .	kg	22.5%	25%	55%	-
90	---Of other textile materials . . . . .	kg				*
5806.20	-Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread					*
5806.20.10. 10	---In part of vegetable fibres, not containing silk, wool, hair, man-made or glass fibres . . . . .	kg	15.7%	17.5%	30%	-
20	---Containing elastomeric yarn . . . . .	kg				*
5806.20.90. 11	---Containing rubber thread . . . . .	kg	18%	25%	40% and 88¢/kg	16.5%
12	---Other . . . . .	kg				*
19	----Containing elastomeric yarn . . . . .	kg				*
21	----Of polyesters . . . . .	kg				*
22	----Of nylon . . . . .	kg				*
29	----Of other textile materials . . . . .	kg				*

TABLE 58.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(in accordance with the Harmonized System)

PAGE 58-6

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5806.31	-Other woven fabrics --Of cotton ---Narrow woven fabrics					*
5806.31.11.	----Wholly of cotton, not bleached, nor coloured, not mercerized . . . . .		15%	15%	30%	-
10	-----Ribbons . . . . .	kg				*
90	-----Other . . . . .	kg				*
5806.31.12.	----Wholly of cotton, coloured . . . . .		15.7%	17.5%	35%	-
10	-----Ribbons . . . . .	kg				*
90	-----Other . . . . .	kg				*
5806.31.13.	----In part of man-made or glass fibres, not containing wool or hair . . . . .		22.5%	25%	55%	-
10	-----Ribbons . . . . .	kg				*
90	-----Other . . . . .	kg				*
5806.31.19.	----Other . . . . .		18%	23.1%	40% and 88¢/kg	16.5%
10	-----Ribbons . . . . .	kg				*
90	-----Other . . . . .	kg				*
5806.32.00.	--Of man-made fibres . . . . .		22.5%	25%	55%	-
	----Ribbons					*
11	-----Of viscose rayon . . . . .	kg				*
12	-----Of nylon . . . . .	kg				*
13	-----Of cellulose acetate . . . . .	kg				*
14	-----Of polyesters . . . . .	kg				*
15	-----Of polypropylene . . . . .	kg				*
19	-----Of other man-made fibres . . . . .	kg				*
	----Other					*
91	-----Of viscose rayon . . . . .	kg				*
92	-----Of nylon . . . . .	kg				*
93	-----Of cellulose acetate . . . . .	kg				*
94	-----Of polyesters . . . . .	kg				*
95	-----Of polypropylene . . . . .	kg				*
99	-----Of other man-made fibres . . . . .	kg				*
5806.39	--Of other textile materials					*
5806.39.10.	----Wholly of jute; containing more than 50 % by weight of silk . . . . .		Free	Free	45%	Free
10	-----Ribbons . . . . .	kg				*
90	-----Other . . . . .	kg				*
	----Other					*
5806.39.91.	----Wholly or in part of vegetable fibres, not containing silk, wool, hair, man-made or glass fibres . . . . .		15.7%	17.5%	30%	13%
10	-----Ribbons . . . . .	kg				*
90	-----Other . . . . .	kg				*
5806.39.99.	----Other		22.4%	23.4%	55%	-
10	-----Ribbons . . . . .	kg				*
90	-----Other . . . . .	kg				*
5806.40.00.00	-Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) . . . . .	kg	24%	24%	45%	-
58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.					
5807.10	-Woven					*
5807.10.10.00	---Badges and similar articles . . . . .	kg	15%	15%	45%	10%
5807.10.90.	---Other . . . . .		21.2%	23.9%	55%	-
10	----Of cellulose acetate . . . . .	kg				*
90	----Of other textile materials . . . . .	kg				*

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
 (In accordance with the Harmonized System)

PAGE 58-7

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5807.90	-Other	kg	15%	15%	45%	*
5807.90.10.00	---Badges and similar articles . . . . .	kg	19.6%	24.9%	50%	*
5807.90.90.00	---Other . . . . .	kg				*
58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.					
5808.10.00.	-Braids in the piece . . . . .	kg	18%	20%	40%	15%
10	----Containing elastomeric yarn or rubber thread . . . . .	kg				
20	----Not containing elastomeric yarn or rubber thread . . . . .	kg				
5808.90.00.00	-Other . . . . .	kg	22.5%	22.5%	35%	-
58.09						
5809.00.00.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading No. 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included . . . . .	kg	20.2%	25%	45% and 88¢/kg	-
58.10	Embroidery in the piece, in strips or in motifs.					
5810.10.00.00	-Embroidery without visible ground . . . . .	kg	12.4%	12.4%	25%	8%
5810.91	-Other embroidery					*
5810.91.10.00	---Of cotton	kg	10%	10%	25%	6.5%
5810.91.90.00	---Wholly of vegetable fibres . . . . .	kg	17.5%	20%	35%	*
5810.92.00.	---Other . . . . .	kg	17.5%	20%	35%	*
10	---Of man-made fibres . . . . .	kg				*
20	-----Containing 85 % or more by weight of polyesters . . . . .	kg				*
30	-----Other, of polyesters, mixed mainly or solely with cotton . . . . .	kg				*
90	-----Other, of polyesters . . . . .	kg				*
5810.99.00.00	-----Of other man-made fibres . . . . .	kg	17.5%	20%	35%	-
	-----Of other textile materials . . . . .	kg				*
58.11						
5811.00.00.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No. 58.10 . . . . .	kg	25%	25%	55%	-



CHAPTER 58

APPENDIX



LEGAL NOTES REFERRED TO THE BOARD

## Chapter 58

**SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS;  
LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY****Notes.**

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
2. Heading No. 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
3. For the purpose of heading No. 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
4. Heading No. 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading No. 56.08.
5. For the purpose of heading No. 58.06, the expression "narrow woven fabrics" means:
  - (a) Woven fabrics of a width not exceeding 30cm, whether woven as such or cut from wider pieces, provided with selvedges (woven, gummed or otherwise made) on both edges;
  - (b) Tubular woven fabrics of a flattened width not exceeding 30cm; and
  - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30cm.Narrow woven fabrics with woven fringes are to be classified in heading No. 58.08.
6. In heading No. 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliquéd work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading No. 58.05).
7. In addition to the products of heading No. 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.



## APPENDIX 1: DRAFT SCHEDULE AS REFERRED TO THE BOARD

## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
58.01		<b>Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 58.06.</b>					
5801.10.00	00	-Of wool or fine animal hair.....	kg	18% but not to exceed \$1.21/kg	25%	40% and 88¢/kg	16.5%
5801.21.00	00	-Of cotton: --Uncut weft pile fabrics.....	kg	15.8%	15.8%	35%	-
5801.22.		--Cut corduroy					
5801.22.10		--Wholly of cotton.....	kg	10%	15%	35%	-
	10	-----Unbleached or bleached.....	kg				
	20	-----Coloured.....	kg	20%	25%	45%	20%
5801.22.90	00	--Other.....	kg	15.8%	15.8%	35%	-
5801.23		--Other weft pile fabrics	kg	20%	25%	45%	20%
5801.23.10	00	--Not containing man-made fibres.....	kg	15.8%	15.8%	35%	-
5801.23.20	00	--Containing man-made fibres.....	kg	20%	25%	45%	20%
5801.24.00	00	--Warp pile fabrics, épingle (uncut)....	kg	15.2%	15.2%	35%	-
5801.25		--Warp pile fabrics, cut					
5801.25.10	00	--Not containing man-made fibres.....	kg	15.2%	15.2%	35%	-
5801.25.20	00	--Containing man-made fibres.....	kg	20%	25%	45%	20%
5801.26.00	00	--Chenille fabrics.....	kg	20.2%	20.2%	45%	-
5801.31.00	00	-Of man-made fibres: --Uncut weft pile fabrics.....	kg	20.2%	25%	45% and 88¢/kg	-
5801.32.00	00	--Cut corduroy.....	kg	20%	25%	45%	20%
5801.33.00		--Other weft pile fabrics.....	kg	20%	25%	45%	20%
	10	-----Wholly of viscose rayon.....	kg				
	20	-----Wholly of acrylic.....	kg				
	30	-----Other, wholly of one man-made fibre	kg				
	90	-----Other.....	kg				
5801.34.00		--Warp pile fabrics, épingle (uncut)....		20.2%	25%	45% and 88¢/kg	-
	10	-----Wholly of viscose rayon.....	kg				
	20	-----Wholly of acrylic.....	kg				
	30	-----Other, wholly of one man-made fibre	kg				
	90	-----Other.....	kg				
5801.35.00		--Warp pile fabrics, cut.....		20%	25%	45%	20%
	10	-----Wholly of viscose rayon.....	kg				
	20	-----Wholly of acrylic.....	kg				
	30	-----Other, wholly of one man-made fibre	kg				
	90	-----Other.....	kg				
5801.36.00	00	--Chenille fabrics.....	kg	20.2%	25%	45% and 88¢/kg	-
5801.90		-Of other textile materials					
5801.90.10	00	--Containing more than 50% by weight of silk, but not containing wool or hair.....	kg	Free	Free	45% 30%	Free 11.5%
5801.90.90	00	--Other.....	kg	15.7%	17.5%		
58.02		<b>Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No. 58.06; tufted textile fabrics, other than products of heading No. 57.03.</b>					
		-Terry towelling and similar woven terry fabrics, of cotton:					
5802.11.00	00	--Unbleached.....	kg	17.5%	17.5%	35%	-
5802.19.00	00	--Other.....	kg	17.5%	17.5%	35%	-

## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 58- 4

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
5802.20.00	00	-Terry towelling and similar woven terry fabrics, of other textile materials.....	kg	20.2%	25%	45% and 88¢/kg	-
5802.30.00	00	-Tufted textile fabrics.....	kg	22.5%	25%	55%	-
58.03		Gauze, other than narrow fabrics of heading No. 58.06.					
5803.10		-Of cotton					
5803.10.10	00	---Wholly of cotton, not bleached or coloured, weighing not more than 40g/m <sup>2</sup> .....	kg	Free	Free	30%	Free
5803.10.90	00	---Other.....	kg	19.7%	19.7%	40%	-
5803.90		-Of other textile materials					
5803.90.11	00	---Of wool: ----In the gray or unfinished condition weighing not more than 136g/m <sup>2</sup> .....	kg	Free	15%	30% and 44¢/kg	Free
5803.90.19	00	----Other.....	kg	18% but not to exceed \$1.32/kg	25% but not to exceed \$2.42/kg	40% and 88¢/kg	-
5803.90.90	00	---Other.....	kg	21.1%	21.1%	45%	14%
58.04		Tulle and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs.					
5804.10.00	00	-Tulle and other net fabrics.....	kg	17%	17%	35%	11%
5804.21.00		-Mechanically made lace:					
		--Of man-made fibres.....		17.5%	20%	35%	-
		----Of polyester:					
11		-----Wholly of polyester.....	kg				
19		-----Other.....	kg				
21		-----Of nylon:					
22		-----Wholly of nylon.....	kg				
22		-----Containing elastic fibres.....	kg				
29		-----Other.....	kg				
90		-----Other.....	kg				
5804.29.00	00	--Of other textile materials.....	kg	10%	10%	25%	6.5%
5804.30.00	00	-Hand-made lace.....	kg	17.5%	20%	35%	-
58.05							
5805.00		Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.					
5805.00.10	00	--Hand-woven tapestries.....	kg	Free	Free	20%	Free
5805.00.90	00	---Other.....	kg	22.5%	22.5%	35%	-
58.06		Narrow woven fabrics, other than goods of heading No. 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).					
5806.10		-Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics					

## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 58- 5

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
5806.10.10	00	--Of silk; of cotton or other vegetable fibres.....	kg	17.5%	17.5%	35%	11.5%
5806.10.90	00	--Other.....	kg	22.5%	25%	55%	-
5806.20.00	00	-Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread.....	kg	22.5%	25%	55%	-
5806.31.00	10	-Other woven fabrics: --Of cotton.....	kg	18.3%	18.3%	35%	-
	90	--Ribbons.....	kg				
5806.32.00		--Other.....	kg	22.5%	25%	55%	-
		--Of man-made fibres.....	kg				
		----Ribbons:					
	11	-----Of viscose rayon.....	kg				
	12	-----Of nylon.....	kg				
	13	-----Of acetate.....	kg				
	14	-----Of polyester.....	kg				
	19	-----Other.....	kg				
		----Webbing, bias binding and similar articles:					
	21	-----Of nylon.....	kg				
	22	-----Of polypropylene.....	kg				
	29	-----Other.....	kg				
5806.39		--Of other textile materials					
5806.39.10	00	--Wholly of jute; containing more than 50% by weight of silk.....	kg	Free	Free	45%	Free
5806.39.90	00	--Other.....	kg	22.5%	22.5%	45%	15%
5806.40.00	00	-Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).....	kg	24%	24%	45%	-
58.07		Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.					
5807.10.00	00	-Woven.....	kg	23.8%	23.8%	45%	-
5807.90.00	00	-Other.....	kg	18.8%	18.8%	55%	-
58.08		Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.					
5808.10.00	10	-Braids in the piece.....		18%	20%	40%	15%
		----Containing elastomeric yarn or rubber thread.....	kg				
	20	----Not containing elastomeric yarn or rubber thread.....	kg				
5808.90.00	00	-Other.....	kg	22.5%	22.5%	35%	-
58.09							
5809.00.00	00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading No. 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.....	kg	20.2%	25%	45% and 88¢/kg	-

## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
58.10		Embroidery in the piece, in strips or in motifs.					
5810.10.00		-Embroidery without visible ground.....		12.4%	12.4%	25%	8%
	10	--In the piece or in strips.....	kg				
	20	--In motifs.....	kg				
5810.91.00		-Other embroidery:					
		--Of cotton.....		17.5%	20%	35%	-
	10	--In the piece or in strips.....	kg				
	20	--In motifs.....	kg				
5810.92.00		--Of man-made fibres.....		17.5%	20%	35%	-
	10	--In the piece or in strips.....	kg				
	20	--In motifs.....	kg				
5810.99.00	00	--Of other textile materials.....	kg	17.5%	20%	35%	-
58.11							
5811.00.00	00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No. 58.10.....	kg	25%	25%	55%	-

CHAPTER 59Impregnated, Coated, Covered or Laminated Textile Fabrics;  
Textile Articles of a Kind Suitable for Industrial UseA. Introduction

Proposed Chapter 59 incorporates, in whole or in part, 65 items of the Customs Tariff as listed below:

- 24710-1 ... artists' canvas, coated and prepared for oil painting
- 31605-1 ... mantle stocking for gas light
- 40924-1 ... agricultural implements or machinery, n.o.p. ... parts ...
- 40956-1 Axles, belts and belting ... brushes ...  
... Filters ... Screens ...:
- 41022-1 Of a class or kind made in Canada; parts thereof
- 41215-1 ... stereotypers' blankets or blanketing
- 41310-1 Materials for use in the manufacture of goods ... 41305-1  
Machines, n.o.p., and accessories, attachments ... parts ....
- 42700-1 Other than the following (see 42700-2 to 42700-9)
- 42700-6 ... Textile industry machines ... parts of the foregoing ...
- \*42780-1 Pulleys, belts for use therewith ...
- 43829-1 Parts, n.o.p. ... for automobiles, motor vehicles ...
- 43877-1 Materials ... for use in the manufacture of ... automobiles ...
- 44200-1 Articles and materials ... manufacture of (agricultural machinery) ...
- 44405-2 ... gas mantles ... parts ...  
Woven fabrics, wholly of cotton:
- 52201-1 Not bleached, mercerized nor coloured, n.o.p.
- 52202-1 Bleached, or mercerized, not coloured, n.o.p.
- 52203-1 Coloured, n.o.p.
- \*52225-1 Woven fabrics...cotton, primed or sized with an acrylic compound...
- \*52271-1 woven fabrics ... cotton ... for hospital operating rooms
- 52305-1 Clothing, wearing apparel and other articles, ... wholly of cotton ...
- \*52500-1 Woven fabrics, wholly of cotton, specially treated and glazed ...
- 53205-1 Woven fabrics ... of yarns of wool or hair, n.o.p.
- 53210-1 Woven fabrics...of wool or hair and weighing not less than 406 g/m<sup>2</sup>
- 53305-1 Clothing, wearing apparel and articles ... of wool or hair ...
- \*53415-1 Press blankets or blanketing ...
- \*53417-1 Press blankets or blanketing, n.o.p. ...
- \*53420-1 Blankets, blanketing and lapping ...
- 54205-1 Woven fabrics ... of vegetable fibres ... with cut pile ...
- 54305-1 Clothing, wearing apparel and articles ... of vegetable fibres ...
- 54315-1 Articles ... wholly of jute ... jute fabric backed with paper
- 55205-1 Woven fabrics ... of silk, not containing wool or hair  
... the textile component ... more than 50% ... of silk:
- 55303-1 Clothing, wearing apparel ... and all textile manufactures ...  
Woven fabrics ... of man-made fibres or filaments ...:
- 56205-1 Exceeding 30 cm in width
- 56206-1 Not exceeding 30 cm in width

\* Indicates that goods under the present tariff item are classified only to this Chapter.

- 56220-1 Umbrella-covering fabrics, impregnated or not ...
- \*56230-1 Woven cord tire fabric ... of man-made fibres or filaments ...
- \*56235-1 Woven cord tire fabric ... coated with a rubber composition ...
- \*56236-1 Non-woven cord tire fabric ... of man-made fibres ...
- \*56245-1 Bolting cloth for sifting flour in flour mills
- \*56272-1 Woven fabrics, wholly of nylon, coated with polyurethane ...
- 56300-1 Clothing ... of man-made fibres or filaments or of glass fibres ...
- \*56305-1 Poromeric materials ... manufacture of footwear
- 56330-1 Imitation suede fabrics ... not less than 60% ... of man-made ...
- \*56505-1 Wick, braided or not with or without core ...
- \*56515-1 Linen fire-hose, lined or unlined ...
  - Seamless woven textile jackets, in tubular form ...:
- \*56520-1 The textile component of which is wholly cotton
- \*56521-1 The textile component of which is other than wholly cotton
- 56805-1 Knitted garments, knitted fabrics and knitted goods, n.o.p.
- 56935-1 Materials ... for use in the manufacture of ... hat braids
- 57300-1 Enamelled carriage, shelf and table oilcloth, and ...
- \*57305-1 Linoleum; felt base floor covering ...
  - Coated or impregnated fabrics, containing textile fabric ...:
  - 57401-1 ... being wholly or in part of man-made fibres ...
  - 57402-1 ... not being wholly or in part of man-made fibres ...
  - 57405-1 Woven fabrics of vegetable fibres, coated or impregnated ...
  - \*57426-1 Woven fabrics, wholly of nylon yarns, covered...coating of...rubber...
  - \*57427-1 Coated fabrics with a leather-like polyurethane coating ...
  - \*57428-1 Coated fabrics, with a leather-like coating wholly of polyurethane ...
  - \*57435-1 Woven fabrics, wholly of nylon yarns or wholly of polyester yarns ...
  - \*57436-1 Woven nylon fabrics laminated to both sides of a butyl rubber ...
  - \*57450-1 Fabrics ... of cotton or nylon yarns, coated ...
  - \*57456-1 Woven fabrics ... of polyester filament yarns, coated with resin ...
  - Buffing and polishing wheels or discs:
  - \*57901-1 The component of chief value being cotton
  - \*57902-1 The component of chief value being woven wool fabric ...
  - 61000-1 Belting, n.o.p., not including single-ply ... of textile fibres
  - 61840-1 Chloroprene foam in sheets, with a knitted nylon fabric laminated ...

#### B. The Board's Analysis and Recommendations

The Canadian Textiles Institute (CTI) noted in its submission that goods covered by tariff item 56520-1 are provided for in the Supplementary Annex but that the goods covered by tariff item 56521-1 are not. Both tariff items share a common preamble:

"Seamless woven textile jackets, in tubular form, for use in the manufacture of fire-hose; fire-hose made from such jackets, with or without attached couplings."

The Board agrees with the CTI's request and recommends that tariff item 56521-1 be included in the Supplementary Annex.

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\* Indicates that goods under the present tariff item are classified only to this Chapter.

The CTI also noted that the proposed MFN rates for tariff items 53417-1 and 53420-1 are changing from 12.5 p.c. and Free to 15% under 5911.90.00. In addition, the Board noted that tariff item 53417-1 had not been identified in the concordance as an end-use item. Furthermore, the Board recalls that in Reference 157, Phase II, it recommended that the "made/not made" provision of tariff item 53415-1 be deleted. In keeping with that recommendation, the Board recommends the following amendment to subheading 5911.90. In addition, the Board finds that buffing and polishing wheels and discs which enter under tariff items 57901-1 and 57902-1 also meet the criteria for rate of duty restoration and recommends the addition of a new tariff line 5911.90.91.00 with a rate of duty of 13.1% MFN which is the trade weighted average rate of duty for the goods entering under the current tariff items.

MFN  
Rate

Delete the rates of duty under 5911.90.00.00 and add the following:

5911.90.10.00	---Blankets, blanketing and lapping for use on offset printing presses . . . . .	-	12.5%
5911.90.80.00	---Other blankets, blanketing and lapping . . .	-	Free
	---Other		
5911.90.91.00	----Wheels and discs for buffing or polishing . . . . .	-	13.1%
5911.90.99.00	----Other . . . . .	-	20.4%

In addition, the Board recommends the two following amendments for goods which meet the criteria for maintenance of their current rates of duty.

MFN  
Rate

Delete the rates of duty under 5908.00.00 and add the following:

5908.00.10.00	---Incandescent gas mantles . . . . .	-	15%
5908.00.90.00	---Other . . . . .	-	24.6%

MFN  
Rate

Delete the rates of duty under 5910.00.00.00 and add the following:

5910.00.10.	---Belting, woven, wholly or in part of man-made fibres . . . . .	25%
10	-----Of nylon or other polyamides . . . . .	kg
	-----Of polyesters	
21	-----Mixed solely with cotton . . . . .	kg
29	-----Other . . . . .	kg
90	-----Of other man-made fibres . . . . .	kg
5910.00.90.	---Other . . . . .	18.1%
10	-----Of cotton . . . . .	kg
90	-----Of other textile materials . . . . .	kg

It will be noted that in all of the above recommended amendments the rates of duty for the goods not affected by the recommendations have been recalculated on the basis of a trade weighted average, the method used to calculate the originally proposed rates.

The CTI also recommended the addition of a Canadian Legal Note specifying all of the other possible HS tariff items where coated or impregnated textile fabrics might be classified. The Board has reviewed this concern and is satisfied that the possibility for alternative classifications is already adequately provided for, particularly by Legal Note 2.

A submission from Walter L. Brown Ltd. suggested that certain natural grass wall coverings which are dutiable under tariff item 19500-1 at 7.5 p.c. MFN would be dutiable under 5905.00.90.00 at 22.5% MFN. In order to maintain the current tariff treatment the Board recommends inclusion of the following new tariff line.

MFN  
Rate

5905.00.80.00	---Of other vegetable fibre backed with paper . . . . .	m <sup>2</sup>	7.5%
---------------	--	----------------	------

The Board recommends the following adjustments to the Legal Notes at the beginning of the Chapter to correspond to the current official text of the HS.

In the English text of Legal Note 1, line 1, add "s" to "purpose".

In the English text of Legal Note 3, line 1, add "s" to "purpose".

In the English text of Legal Note 4, line 1, add "s" to "purpose".

TABLE 59.1The Board's Nomenclature Recommendations

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
5901.10.00.10	Delete this class	5
5901.10.00.20	Delete this class	5
5901.90.90	---Tracing cloth; buckram and similar stiffened textile fabrics of a kind used for hat foundations . . . . . Toiles à calquer ou transparentes pour le dessin; bougran et tissus similaires raidis des types utilisés pour la chapellerie	3
5901.90.90.10	Delete this class	5
5901.90.90.20	Delete this class	5
5902.10.00.11	-----Not coated or dipped or impregnated .. Non recouverts ni adhérisés ni imprégnés	2
5902.10.00.19	Renumber 5902.10.00.12 -----Coated, dipped or impregnated . . . . . Recouverts, adhérisés ou imprégnés	3
5902.10.00.21	-----Not coated or dipped or impregnated .. Non recouverts ni adhérisés ni imprégnés	2
5902.10.00.29	Renumber 5902.10.00.22 -----Coated, dipped or impregnated . . . . . Recouverts, adhérisés ou imprégnés	3
5902.20.00.10	-----Not coated or dipped or impregnated .. Non recouverts ni adhérisés ni imprégnés	2
5902.20.00.90	Renumber 5902.20.00.20 -----Coated, dipped or impregnated . . . . . Recouverts, adhérisés ou imprégnés	3
5902.90.00	-Of viscose rayon . . . . . De rayonne viscose	3
5902.90.00.10	-----Not coated or dipped or impregnated .. Non recouverts ni adhérisés ni imprégnés	2
5902.90.00.90	Renumber 5902.90.00.20 -----Coated, dipped or impregnated . . . . . Recouverts, adhérisés ou imprégnés	3

<u>HS Code</u>	<u>Description of Goods</u>	Reasons for Changes
5903.10.10.10	Delete from 5903.10.10.10 to 5903.10.10.20 and replace with the following three entries	5
5903.10.10.10	-----Laminated with cellular polyvinyl chloride . . . . . Stratifiés avec du polychlorure de vinyle alvéolaire	
5903.10.10.20	-----Other, knitted or crocheted . . . . . Autres, en bonneterie	
5903.10.10.90	-----Other . . . . . Autres	
5903.10.20.10	Delete from 5903.10.20.10 to 5903.10.20.20 and replace with the following 11 entries	5
5903.10.20.10	-----Laminated with cellular polyvinyl chloride . . . . . Stratifiés avec du polychlorure de vinyle alvéolaire	
5903.10.20.20	-----Other, knitted or crocheted . . . . . Autres, en bonneterie	
5903.10.20.21	-----Containing 85 % or more by weight of polyesters . . . . . Contenant au moins 85 % en poids de polyesters	
5903.10.20.22	-----Other, of polyesters . . . . . Autres, de polyesters	
5903.10.20.23	-----Of nylon . . . . . De nylon	
5903.10.20.29	-----Of other textile materials . . . . . D'autres matières textiles	
5903.10.20.90	-----Other . . . . . Autres	
5903.10.20.91	-----Containing 85 % or more by weight of polyesters . . . . . Contenant au moins 85 % en poids de polyesters	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
5903.10.20.92	-----Other, of polyesters . . . . . Autres, de polyesters	
5903.10.20.93	-----Of nylon . . . . . De nylon	
5903.10.20.99	-----Of other textile materials . . . . . D'autres matières textiles	
5903.20.10.10	Delete from 5903.20.10.10 to 5903.20.10.20 and replace with the following three entries	5
5903.20.10.10	-----Laminated with cellular polyurethane . . Stratifiés avec du polyuréthane alvéolaire	
5903.20.10.20	-----Other, knitted or crocheted . . . . . Autres, en bonneterie	
5903.20.10.90	-----Other . . . . . Autres	
5903.20.20.10	Delete from 5903.20.20.10 to 5903.20.20.20 and replace with the following 11 entries	5
5903.20.20.10	-----Laminated with cellular polyurethane . . Stratifiés avec du polyuréthane alvéolaire	
5903.20.20.20	-----Other, knitted or crocheted . . . . . Autres, en bonneterie	
5903.20.20.21	-----Containing 85 % or more by weight of polyesters . . . . . Contenant au moins 85 % en poids de polyesters	
5903.20.20.22	-----Other, of polyesters . . . . . Autres, de polyesters	
5903.20.20.23	-----Of nylon . . . . . De nylon	
5903.20.20.29	-----Of other textile materials . . . . . D'autres matières textiles	
5903.20.20.90	-----Other . . . . . Autres	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
5903.20.20.91	-----Containing 85 % or more by weight of polyesters . . . . . Contenant au moins 85 % en poids de polyesters	
5903.20.20.92	-----Other, of polyesters . . . . . Autres, de polyesters	
5903.20.20.93	-----Of nylon . . . . . De nylon	
5903.20.20.99	-----Of other textile materials . . . . . D'autres matières textiles	
5903.90	-With other plastics . . . . . Avec d'autres matières plastiques	3
5903.90.10.10	Delete from 5903.90.10.10 to 5903.90.10.20 and replace with the following three entries	5
5903.90.10.10	-----Laminated with cellular plastics . . . . . Stratifiés avec des matières plastiques alvéolaires	
5903.90.10.20	-----Other, knitted or crocheted . . . . . Autres, en bonneterie	
5903.90.10.90	-----Other . . . . . Autres	
5903.90.20.10	Delete from 5903.90.20.10 to 5903.90.20.20 and replace with the following 11 entries	5
5903.90.20.10	-----Laminated with cellular plastics . . . . . Stratifiés avec des matières plastiques alvéolaires	
5903.90.20.20	-----Other, knitted or crocheted . . . . . Autres, en bonneterie	
5903.90.20.21	-----Containing 85 % or more by weight of polyesters . . . . . Contenant au moins 85 % en poids de polyesters	
5903.90.20.22	-----Other, of polyesters . . . . . Autres, de polyesters	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
5903.90.20.23	-----Of nylon . . . . . De nylon	
5903.90.20.29	-----Of other textile materials . . . . . D'autres matières textiles	
5903.90.20.90	-----Other . . . . . Autres	
5903.90.20.91	-----Containing 85 % or more by weight of polyesters . . . . . Contenant au moins 85 % en poids de polyesters	
5903.90.20.92	-----Other, of polyesters . . . . . Autres, de polyesters	
5903.90.20.93	-----Of nylon . . . . . De nylon	
5903.90.20.99	-----Of other textile materials . . . . . D'autres matières textiles	
5906.90	-Other rubberised textile fabrics . . . . . Autres tissus caoutchoutés	2
5906.91.10.10	-----Laminated with cellular rubber . . . . . Stratifiés avec du caoutchouc alvéolaire	2
5906.91.20.10	-----Laminated with cellular rubber . . . . . Stratifiés avec du caoutchouc alvéolaire	2
5906.99.10.10	-----Laminated with cellular rubber . . . . . Stratifiés avec du caoutchouc alvéolaire	2
5906.99.20.10	-----Laminated with cellular rubber . . . . . Stratifiés avec du caoutchouc alvéolaire	2
5906.99.20.20	-----Chafer fabric for tires . . . . .	4
5906.99.20.21	New class -----Of nylon . . . . . De nylon	5
5906.99.20.22	New class -----Of polyesters . . . . . De polyesters	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
5906.99.20.29	New class -----Of other textile materials . . . . . D'autres matières textiles	5
5907.00.11.00	Add unit of measure - "kg"	5
5907.00.12.00	Add unit of measure - "kg"	5
5907.00.13.00	Add unit of measure - "kg"	5
5911.20.00.10	New class -----Of nylon . . . . . De nylon	5
5911.20.00.90	New class -----Of other textile materials . . . . . D'autres matières textiles	5
5911.31.00.30	-----Other, including forming fabrics (Fourdrinier cloth) . . . . . Autres, y compris les tissus de fromage (toiles Fourdrinier)	2
5911.32.00.30	-----Other, including forming fabrics (Fourdrinier cloth) . . . . . Autres, y compris les tissus de fromage (toiles Fourdrinier)	2

Chapter 59

IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE  
FABRICS; TEXTILE ARTICLES OF A KIND  
SUITABLE FOR INDUSTRIAL USE

Legal Notes.

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapter 50 to 55 and heading Nos. 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading No. 58.08 and the knitted or crocheted fabrics of heading No. 60.02.

2. Heading No. 59.03 applies to:

(a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:

(1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 to 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15 °C and 30 °C (usually Chapter 39);

(3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);

(4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);

(5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or

(6) Textile products of heading No. 58.11;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading No. 56.04.

3. For the purposes of heading No. 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading No. 48.14) or on a textile backing (generally heading No. 59.07).

4. For the purposes of heading No. 59.06, the expression "rubberised textile fabrics" means:

(a) Textile fabrics impregnated, coated, covered or laminated with rubber,

(i) Weighing not more than 1,500 g/m<sup>2</sup>; or

(ii) Weighing more than 1,500 g/m<sup>2</sup> and containing more than 50 % by weight of textile material;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading No. 56.04;

(c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre; and

(d) Plates, sheets or strip, of cellular rubber, combined with textile fabric, where the textile fabric is more than mere reinforcement, other than textile products of heading No. 58.11.

5. Heading No. 59.07 does not apply to:

- (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
- (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
- (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
- (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
- (e) Wood veneered on a backing of textile fabrics (heading No. 44.08);
- (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading No. 68.05);
- (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading No. 68.14); or
- (h) Metal foil on a backing of textile fabrics (Section XV).

6. Heading No. 59.10 does not apply to:

- (a) Transmission or conveyor belts or belting of a thickness of less than 3 mm; or
- (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading No. 40.10).

7. Heading No. 59.11 applies to the following goods, which do not fall in any other heading of Section XI:

- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of heading Nos. 59.08 to 59.10), the following only:
  - (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes;
  - (ii) Bolting cloth;
  - (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
  - (iv) Flat woven textile fabric with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
  - (v) Textile fabric reinforced with metal, of a kind used for technical purposes;
  - (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
- (b) Textile articles (other than those of heading Nos. 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

TABLE 59.2: SCHEDULE RECOMMENDED BY THE BOARD

1093

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 59-3

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
59.01	Textile fabrics coated with gum or amyaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.					
5901.10.00.00	-Textile fabrics coated with gum or amyaceous substances, of a kind used for the outer covers of books or the like .	kg	20%	22.5%	40%	15%
5901.90	-Other					*
5901.90.10.00	---Prepared painting canvas . . . . .	kg	Free	10.2%	30%	Free
5901.90.90.00	---Tracing cloth; buckram and similar stiffened textile fabrics of a kind used for hat foundations . . . . .	kg	20%	22.5%	40%	15%
59.02	Tire cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.					*
5902.10.00.	-Of nylon or other polyamides . . . . .		12.5%	12.5%	45%	-
11	----Of nylon	kg				*
12	----Not coated or dipped or impregnated .	kg				*
21	----Coated, dipped or impregnated . . . . .	kg				*
22	----Of other polyamides	kg				*
22	----Not coated or dipped or impregnated .	kg				*
22	----Coated, dipped or impregnated . . . . .	kg				*
5902.20.00.	-Of polyesters . . . . .		12.5%	12.5%	45%	-
10	----Not coated or dipped or impregnated . . . . .	kg				*
20	----Coated, dipped or impregnated . . . . .	kg				*
5902.90.00.	-Of viscose rayon . . . . .		12.5%	12.5%	45%	-
10	----Not coated or dipped or impregnated . . . . .	kg				*
20	----Coated, dipped or impregnated . . . . .	kg				*
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02.					
5903.10	-With polyvinyl chloride					
5903.10.10.	---The textile fabric not containing man-made fibres . . . . .		20%	22.5%	40%	15%
10	----Laminated with cellular polyvinyl chloride . . . . .	kg				*
20	----Other, knitted or crocheted . . . . .	kg				*
90	----Other . . . . .	kg				*
5903.10.20.	---The textile fabric containing man-made fibres . . . . .		20.2%	25%	50%	16.5%
10	----Laminated with cellular polyvinyl chloride . . . . .	kg				*
21	----Other, knitted or crocheted . . . . .	kg				*
22	----Containing 85 % or more by weight of polyesters . . . . .	kg				*
23	----Other, of polyesters . . . . .	kg				*
29	----Of nylon . . . . .	kg				*
	----Of other textile materials . . . . .	kg				*

TABLE 59.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 59-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5903.10.20. (cont.)	-----Other -----Containing 85 % or more by weight of polyesters . . . . . 91 -----kg 92 -----Other, of polyesters . . . . . 93 -----kg 99 -----Of nylon . . . . . -----kg -----Of other textile materials . . . . . -----kg					*
5903.20	-With polyurethane					*
5903.20.10.	---The textile fabric not containing man-made fibres . . . . . 10 -----kg 20 -----Laminated with cellular polyurethane . . . . . 90 -----kg -----Other . . . . . -----kg	20%	22.5%	40%	15%	*
5903.20.20.	---The textile fabric containing man-made fibres . . . . . 10 -----kg 21 -----Laminated with cellular polyurethane . . . . . 22 -----kg 23 -----Other, knitted or crocheted . . . . . 29 -----kg -----Other . . . . . 91 -----kg 92 -----Containing 85 % or more by weight of polyesters . . . . . 93 -----kg 99 -----Other, of polyesters . . . . . -----kg -----Of nylon . . . . . -----kg -----Of other textile materials . . . . . -----kg	20.2%	25%	50%	16.5%	*
5903.90	-With other plastics					*
5903.90.10.	---The textile fabric not containing man-made fibres . . . . . 10 -----kg 20 -----Laminated with cellular plastics . . . . . 90 -----kg -----Other . . . . . -----kg	20%	22.5%	40%	15%	*
5903.90.20.	---The textile fabric containing man-made fibres . . . . . 10 -----kg 21 -----Laminated with cellular plastics . . . . . 22 -----kg 23 -----Other, knitted or crocheted . . . . . 29 -----kg -----Other . . . . . 91 -----kg 92 -----Containing 85 % or more by weight of polyesters . . . . . 93 -----kg 99 -----Other, of polyesters . . . . . -----kg -----Of nylon . . . . . -----kg -----Of other textile materials . . . . . -----kg	20.2%	25%	50%	16.5%	*
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.					*
5904.10.00.00	-Linoleum . . . . . -----m <sup>2</sup>	10%	10%	35%	6.5%	*
5904.91.00.00	-Other --With a base consisting of needleloom felt or nonwovens . . . . . -----m <sup>2</sup>	20.2%	25%	50%	16.5%	*
5904.92.00.00	--With other textile base . . . . . -----m <sup>2</sup>	20.2%	25%	50%	16.5%	*

TABLE 59.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 59-5

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
59.05	Textile wall coverings.					
5905.00.10.00	---Of jute backed with paper . . . . .	m <sup>2</sup>	11.3%	11.3%	30%	Free
5905.00.80.00	---Of other vegetable fibre backed with paper . . . . .	m <sup>2</sup>	7.5%	7.5%	35%	Free
5905.00.90.00	---Other . . . . .	m <sup>2</sup>	20%	22.5%	40%	15%
59.06	Rubberised textile fabrics, other than those of heading No. 59.02.					
5906.10	-Adhesive tape of a width not exceeding 20 cm					
5906.10.10.00	---The textile fabric not containing man-made fibres . . . . .	kg	20%	22.5%	40%	15%
5906.10.20.00	---The textile fabric containing man-made fibres . . . . .	kg	20.2%	25%	50%	16.5%
5906.91	-Other rubberised textile fabrics					*
5906.91.10.	--Knitted or crocheted					
10	---The textile fabric not containing man-made fibres . . . . .	kg	20%	22.5%	40%	15%
90	---Laminated with cellular rubber . . . . .	kg				*
5906.91.20.	---Other . . . . .	kg	20.2%	25%	55%	-
10	---The textile fabric containing man-made fibres . . . . .	kg				*
90	-----Laminated with cellular rubber . . . . .	kg				
5906.99	---Other . . . . .	kg				
5906.99.10.	---The textile fabric not containing man-made fibres . . . . .	kg	20%	22.5%	40%	15%
10	-----Laminated with cellular rubber . . . . .	kg				*
90	-----Other . . . . .	kg				
5906.99.20.	---The textile fabric containing man-made fibres . . . . .	kg	20.2%	25%	50%	16.5%
10	-----Laminated with cellular rubber . . . . .	kg				*
21	-----Chafer fabric for tires	kg				*
22	-----Of nylon . . . . .	kg				*
29	-----Of polyesters . . . . .	kg				*
90	-----Of other textile materials . . . . .	kg				*
59.07	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.					
	---Textile fabrics otherwise impregnated, coated or covered					
5907.00.11.00	---Oilcloth . . . . .	kg	11.3%	11.3%	30%	Free
5907.00.12.00	---Other, the textile fabric not containing man-made fibres . . . . .	kg	20%	22.5%	40%	15%
5907.00.13.00	---Other, the textile fabric containing man-made fibres . . . . .	kg	20.2%	25%	50%	16.5%
5907.00.20.00	---Painted canvas being theatrical scenery, studio back-cloths or the like . . . . .	-	22.5%	22.5%	35%	-

TABLE 59.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 59-6

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
59.08	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; Incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.					*
5908.00.10.00	---Incandescent gas mantles . . . . .	-	15%	15%	30%	10%
5908.00.90.00	---Other . . . . .	-	19.7%	24.6%	50%	-
59.09	Textile hosepipings and similar textile tubing, with or without lining, armour or accessories of other materials.  ---Seamless woven textile jackets for use in the manufacture of fire hose; fire hose, whether or not with attached coupling, made from the foregoing					
5909.00.11.00	----The textile component wholly of cotton	metre	11.3%	11.3%	40%	7.5%
5909.00.19.00	----Other . . . . .	metre	20%	20%	45%	13%
5909.00.90.00	----Other textile hosepiping and similar textile tubing . . . . .	metre	20.3%	23.8%	45%	-
59.10	Transmission or conveyor belts or belting, of textile material, whether or not reinforced with metal or other material.					*
5910.00.10.	---Belting, woven, wholly or in part of man-made fibres . . . . .		22.5%	25%	55%	-
10	-----Of nylon or other polyamides . . . . .	kg				*
	-----Of polyesters . . . . .					*
21	-----Mixed solely with cotton . . . . .	kg				*
29	-----Other . . . . .	kg				*
90	-----Of other man-made fibres . . . . .	kg				*
5910.00.90.	---Other . . . . .		8.5%	18.1%	30%	8.5%
10	-----Of cotton . . . . .	kg				*
90	-----Of other textile materials . . . . .	kg				*
59.11	Textile products and articles, for technical uses, specified in Note 7 to this Chapter.					
5911.10.00.00	-Textile fabrics, felt and felt-lined woven fabrics, combined with one or more layers of rubber, leather or other material, of a kind used for card clothing, and similar fabric for other technical uses . . . . .	kg	20%	22.5%	40%	15%
5911.20.00.	-Belting cloth, whether or not made up . . .		20.2%	25%	50%	-
10	-----Of nylon . . . . .	kg				*
90	-----Of other textile materials . . . . .	kg				*

TABLE 59.2 (CONCL.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 59-7

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
5911.31.00.	-Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement)					
10	--Weighing less than 650 g/m <sup>2</sup> . . . . .	kg	2.5%	9.2%	35%	2.5%
20	----Press felts . . . . .	m <sup>2</sup>				
30	----Dryer felts and dryer fabrics . . . . .					
	----Other, including forming fabrics (Fourdrinier cloth) . . . . .	m <sup>2</sup>				*
5911.32.00.	--Weighing 650 g/m <sup>2</sup> or more . . . . .	kg	2.5%	9.2%	35%	2.5%
10	----Press felts . . . . .	m <sup>2</sup>				
20	----Dryer felts and dryer fabrics . . . . .					
30	----Other, including forming fabrics (Fourdrinier cloth) . . . . .	m <sup>2</sup>				*
5911.40.00.00	-Straining cloth of a kind used in oil presses or the like, including that of human hair . . . . .	kg	22.5%	25%	55%	-
5911.90	-Other					*
5911.90.10.00	---Blankets, blanketeting and lapping for use on offset printing presses . . . . .	-	10%	12.5%	25%	8%
5911.90.80.00	---Other blankets, blanketeting and lapping .	Free	Free	10%	Free	*
5911.90.91.00	---Other					*
	---Wheels and discs for buffing or polishing . . . . .	-	13.1%	13.1%	35%	8.5%
5911.90.99.00	---Other . . . . .	-	16.4%	20.4%	45%	-
						*



CHAPTER 59

APPENDIX



**LEGAL NOTES REFERRED TO THE BOARD****Chapter 59****IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE****Notes.**

1. Except where the context otherwise requires, for the purpose of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapter 50 to 55 and heading Nos. 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading No. 58.08 and the knitted or crocheted fabrics of heading No. 60.02.

2. Heading No. 59.03 applies to:

- (a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:
  - (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
  - (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7mm, at a temperature between 15°C and 30°C (usually Chapter 39);
  - (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
  - (4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
  - (5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
  - (6) Textile products of heading No. 58.11;
- (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading No. 56.04.

3. For the purpose of heading No. 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading No. 48.14) or on a textile backing (generally heading No. 59.07).

4. For the purpose of heading No. 59.06, the expression "rubberised textile fabrics" means:

- (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
  - (i) Weighing not more than 1,500g/m<sup>2</sup>; or
  - (ii) Weighing more than 1,500g/m<sup>2</sup> and containing more than 50% by weight of textile material;
- (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading No. 56.04;
- (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre; and
- (d) Plates, sheets or strip, of cellular rubber, combined with textile fabric, where the textile fabric is more than mere reinforcement, other than textile products of heading No. 58.11.

## 5. Heading No. 59.07 does not apply to:

- (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
- (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
- (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
- (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
- (e) Wood veneered on a backing of textile fabrics (heading No. 44.08);
- (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading No. 68.05);
- (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading No. 68.14); or
- (h) Metal foil on a backing of textile fabrics (Section XV).

## 6. Heading No. 59.10 does not apply to:

- (a) Transmission or conveyor belts or belting of a thickness of less than 3mm; or
- (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading No. 40.10).

## 7. Heading No. 59.11 applies to the following goods, which do not fall in any other heading of Section XI:

- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of heading Nos. 59.08 to 59.10), the following only:
  - (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes;
  - (ii) Bolting cloth;
  - (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
  - (iv) Flat woven textile fabric with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
  - (v) Textile fabric reinforced with metal, of a kind used for technical purposes;
  - (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
- (b) Textile articles (other than those of heading Nos. 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

## APPENDIX 1: DRAFT SCHEDULE AS REFERRED TO THE BOARD

## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 59- 3

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
59.01		Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.					
5901.10.00		-Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like.....		20%	22.5%	40%	15%
	10	-----Exceeding 30cm in width.....	kg				
	20	-----Not exceeding 30cm in width.....	kg				
5901.90		-Other					
5901.90.10	00	---Prepared painting canvas.....	kg	Free	10.2%	30%	Free
5901.90.90	00	---Other.....	kg	20%	22.5%	40%	15%
	10	-----Exceeding 30cm in width.....	kg				
	20	-----Not exceeding 30cm in width.....	kg				
59.02		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.					
5902.10.00		-Of nylon or other polyamides.....		12.5%	12.5%	45%	-
	11	----Of nylon:					
	19	-----Not coated or dipped.....	kg				
	19	-----Other.....	kg				
	21	-----Of other polyamides:					
	21	-----Not coated or dipped.....	kg				
	29	-----Other.....	kg				
5902.20.00		-Of polyesters.....		12.5%	12.5%	45%	-
	10	----Not coated or dipped.....	kg				
	90	-----Other.....	kg				
5902.90.00		-Other.....		12.5%	12.5%	45%	-
	10	----Not coated or dipped.....	kg				
	90	-----Other.....	kg				
59.03		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02.					
5903.10		-With polyvinyl chloride					
5903.10.10		---The textile fabric not containing man-made fibres.....		20%	22.5%	40%	15%
	11	-----Exceeding 30cm in width:					
	11	-----Foam-laminated.....	kg				
	19	-----Other.....	kg				
	20	-----Not exceeding 30cm in width.....	kg				
5903.10.20		---The textile fabric containing man-made fibres.....		20.2%	25%	50%	16.5%
	11	-----Exceeding 30cm in width:					
	11	-----Foam-laminated.....	kg				
	19	-----Other.....	kg				
	20	-----Not exceeding 30cm in width.....	kg				
5903.20		-With polyurethane					
5903.20.10		---The textile fabric not containing man-made fibres.....		20%	22.5%	40%	15%
	11	-----Exceeding 30cm in width:					
	11	-----Foam-laminated.....	kg				
	19	-----Other.....	kg				
	20	-----Not exceeding 30cm in width.....	kg				

## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 59- 4

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
5903.20.20		---The textile fabric containing man-made fibres..... ----Exceeding 30cm in width: 11-----Foam-laminated..... 19-----Other..... 20-----Not exceeding 30cm in width.....	kg kg kg	20.2%	25%	50%	16.5%
5903.90		-Other					
5903.90.10		---The textile fabric not containing man-made fibres..... ----Exceeding 30cm in width: 11-----Foam-laminated..... 19-----Other..... 20-----Not exceeding 30cm in width.....	kg kg kg	20%	22.5%	40%	15%
5903.90.20		---The textile fabric containing man-made fibres..... ----Exceeding 30cm in width: 11-----Foam-laminated..... 19-----Other..... 20-----Not exceeding 30cm in width.....	kg kg kg	20.2%	25%	50%	16.5%
59.04		Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.					
5904.10.00	00	-Linoleum..... -Other:	m <sup>2</sup>	10%	10%	35%	6.5%
5904.91.00	00	--With a base consisting of needleloom felt or nonwovens.....	m <sup>2</sup>	20.2%	25%	50%	16.5%
5904.92.00	00	--With other textile base.....	m <sup>2</sup>	20.2%	25%	50%	16.5%
59.05							
5905.00		Textile wall coverings.					
5905.00.10	00	--Of jute backed with paper.....	m <sup>2</sup>	11.3%	11.3%	30%	
5905.00.90	00	--Other.....	m <sup>2</sup>	20%	22.5%	40%	Free 15%
59.06		Rubberised textile fabrics, other than those of heading No. 59.02.					
5906.10		-Adhesive tape of a width not exceeding 20cm					
5906.10.10	00	---The textile fabric not containing man-made fibres.....	kg	20%	22.5%	40%	15%
5906.10.20	00	---The textile fabric containing man-made fibres..... -Other:	kg	20.2%	25%	50%	16.5%
5906.91		--Knitted or crocheted					
5906.91.10		---The textile fabric not containing man-made fibres..... 10-----Foam-laminated..... 90-----Other.....	kg kg	20%	22.5%	40%	15%
5906.91.20		---The textile fabric containing man-made fibres..... 10-----Foam-laminated..... 90-----Other.....	kg kg	20.2%	25%	55%	-
5906.99		-Other					
5906.99.10		---The textile fabric not containing man-made fibres..... 10-----Foam-laminated..... 90-----Other.....	kg kg	20%	22.5%	40%	15%

## APPENDIX 1: (CONT.)

## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 59- 5

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
5906.99.20		---The textile fabric containing man-made fibres..... 10 -----Foam-laminated..... 20 -----Chafer fabric, tyne..... 90 -----Other.....	kg kg kg	20.2%	25%	50%	16.5%
59.07							
5907.00		Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like. ---Textile fabrics otherwise impregnated, coated or covered:					
5907.00.11	00	---Oilcloth.....	-	11.3%	11.3%	30%	Free
5907.00.12	00	---Other, the textile fabric not containing man-made fibres.....	-	20%	22.5%	40%	15%
5907.00.13	00	---Other, the textile fabric containing man-made fibres.....	-	20.2%	25%	50%	16.5%
5907.00.20	00	---Painted canvas being theatrical scenery, studio back-cloths or the like.....	-	22.5%	22.5%	35%	-
59.08							
5908.00.00	00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.....	kg	22.2%	22.2%	40%	-
59.09							
5909.00		Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials. ---Fire hose..... 5909.00.90	metre metre	20% 25%	20% 25%	45% 45%	13% 16.5%
59.10							
5910.00.00	00	Transmission or conveyor belts or belting, of textile material, whether or not reinforced with metal or other material.....	kg	18.3%	18.3%	30%	12%
59.11		Textile products and articles, for technical uses, specified in Note 7 to this Chapter.					
5911.10.00	00	-Textile fabrics, felt and felt-lined woven fabrics, combined with one or more layers of rubber, leather or other material, of a kind used for card clothing, and similar fabric for other technical uses.....	kg	20%	22.5%	40%	15%
5911.20.00	00	-Bolting cloth, whether or not made up... -Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):	kg	20.2%	25%	50%	-

APPENDIX 1: (CONCL.)

## CANADIAN TARIFF SCHEDULE

## Converted to the Harmonized System

PAGE 59- 6

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
5911.31.00		--Weighing less than 650g/m <sup>2</sup> .....		2.5%	9.2%	35%	2.5%
	10	-----Press felts.....	kg				
	20	-----Dryer felts and dryer fabrics.....	m <sup>2</sup>				
	30	-----Forming fabrics (Fourdrinier cloth)	m <sup>2</sup>				
5911.32.00		--Weighing 650g/m <sup>2</sup> or more.....		2.5%	9.2%	35%	2.5%
	10	-----Press felts.....	kg				
	20	-----Dryer felts and dryer fabrics.....	m <sup>2</sup>				
	30	-----Forming fabrics (Fourdrinier cloth)	m <sup>2</sup>				
5911.40.00	00	-Straining cloth of a kind used in oil presses or the like, including that of human hair.....	kg	22.5%	25%	55%	-
5911.90.00	00	-Other.....	-	15%	15%	35%	10%

CHAPTER 60Knitted or Crocheted FabricsA. Introduction

Proposed Chapter 60 incorporates, in whole or in part, 11 items of the Customs Tariff as listed below:

- 56270-1 ... knitted fabrics ... of metallic yarns ... church vestments
- 56805-1 Knitted garments, knitted fabrics and knitted goods, n.o.o.p.
- \*56805-2 Knitted fabrics of paper
- \*56807-1 Rib-stitched, knitted tubing ... manufacture of doll clothing
- \*56815-1 Knitted fabric wholly of cotton, in the web ...
- \*56816-1 Knitted tubing, napped, not exceeding 11 cm in width ...  
Coated or impregnated fabrics, containing textile fabric ...:
- 57401-1 ... being ... of man-made fibres or filaments ...
- 57402-1 ... not being ... of man-made fibres or filaments ...
- 57415-1 Woven cotton fabric, with electrostatically flocked pile ...
- \*57455-1 Woven or knitted fabrics ... polytetrafluoroethylene membrane ...
- \*61215-1 Knitted pile fabrics, wholly of man-made fibres or filaments ...

B. The Board's Analysis and Recommendations

The Board did not receive any submissions regarding either the proposed Nomenclature or rates of duty as set out in the draft Schedule.

The Board's analysis of the proposed rates of duty did not reveal any goods which meet the criteria for rate of duty restoration.

TABLE 60.1The Board's Nomenclature Recommendations

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6001.10.00.10	New class -----Of acrylic or modacrylic . . . . . D'acryliques ou de modacryliques	5
6001.10.00.90	New class -----Of other textile materials . . . . . D'autres matières textiles	5
6001.22.00.10	New class -----Cut looped pile fabrics . . . . . Etoffes à boucles coupées	5

\* Indicates that goods under the present tariff item are classified only to this Chapter.

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6001.22.00.11	New class -----Of polyesters . . . . . De polyesters	5
6001.22.00.12	New class -----Of nylon . . . . . De nylon	5
6001.22.00.19	New class -----Of other man-made fibres . . . . . D'autres fibres synthétiques ou artificielles	5
6001.22.00.20	New class -----Uncut looped pile fabrics . . . . . Etoffes à boucles non coupées	5
6002.20.00.10	-----De fibres synthétiques ou artificielles .	2
6002.43.00.10	Delete from 6002.43.00.10 to 6002.43.00.90 and replace with the following 12 entries	5
6002.43.00.10	-----For appareil . . . . . Pour les vêtements	
6002.43.00.11	-----Containing 85 % or more by weight of nylon . . . . . Contenant au moins 85 % en poids de nylon	
6002.43.00.12	-----Other, of nylon mixed mainly or solely with cellulose acetate . . . . . Autres, de nylon mélangé principalement ou uniquement avec de l'acétate de cellulose	
6002.43.00.13	-----Containing 85 % or more by weight of polyesters . . . . . Contenant au moins 85 % en poids de polyesters	
6002.43.00.14	-----Other, of polyesters mixed mainly or solely with acrylic or modacrylic . . . Autres, de polyesters mélangés prin- cipalement ou uniquement avec acryliques ou modacryliques	
6002.43.00.19	-----Of other man-made fibres . . . . . D'autres fibres synthétiques ou artificielles	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6002.43.00.20	-----For non-apparel . . . . . Autres que pour les vêtements	
6002.43.00.21	-----Containing 85 % or more by weight of nylon . . . . . Contenant au moins 85 % en poids de nylon	
6002.43.00.22	-----Other, of nylon mixed mainly or solely with cellulose acetate . . . . . Autres, de nylon mélangé principalement ou uniquement avec de l'acétate de cellulose	
6002.43.00.23	-----Containing 85 % or more by weight of polyesters . . . . . Contenant au moins 85 % en poids de polyesters	
6002.43.00.24	-----Other, of polyesters mixed mainly or solely with acrylic or modacrylic Autres, de polyesters mélangés prin- cipalement ou uniquement avec acry- liques ou modacryliques	
6002.43.00.29	-----Of other man-made fibres . . . . . D'autres fibres synthétiques ou artificielles	
6002.49.00.00	--Of other textile materials . . . . . D'autres matières textiles	3
6002.90	-Other knitted or crocheted fabrics . . . . . Autres étoffes de bonneterie	3
6002.93.00.10	Delete from 6002.93.00.10 to 6002.93.00.99 and replace with the following 12 entries	5
6002.93.00.10	-----For apparel . . . . . Pour les vêtements	
6002.93.00.11	-----Single knit, containing 85 % or more by weight of polyesters . . . . . Mono-fonture, contenant au moins 85 % en poids de polyesters	
6002.93.00.12	-----Other single knit, of polyesters . . . . . Autre mono-fonture, de polyesters	

<u>HS Code</u>	<u>Description of Goods</u>	Reasons for Changes
6002.93.00.13	-----Single knit, of other man-made fibres . Mono-fonture, d'autres fibres synthétiques ou artificielles	
6002.93.00.14	-----Double knit (including interlock) . . . Deux fontures (y compris tricot interlock)	
6002.93.00.19	-----Other knitted fabrics . . . . . Autres étoffes de bonneterie	
6002.93.00.20	-----For non-apparel . . . . . . . . . Autres que pour les vêtements	
6002.93.00.21	-----Single knit, containing 85 % or more by weight of polyesters . . . . . . . . . Mono-fonture, contenant au moins 85 % en poids de polyesters	
6002.93.00.22	-----Other single knit, of polyesters . . . . Autre mono-fonture, de polyesters	
6002.93.00.23	-----Single knit, of other man-made fibres . Mono-fonture, d'autres fibres synthétiques ou artificielles	
6002.93.00.24	-----Double knit (including interlock) . . . Deux fontures (y compris tricot interlock)	
6002.93.00.29	-----Other knitted fabrics . . . . . Autres étoffes de bonneterie	
6002.99.00.00	--Of other textile materials . . . . . . . D'autres matières textiles	3

Chapter 60

KNITTED OR CROCHETED FABRICS

Legal Notes.

\*

1. This Chapter does not cover:
  - (a) Crochet lace of heading No. 58.04;
  - (b) Labels, badges or similar articles, knitted or crocheted, of heading No. 58.07; or
  - (c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading No. 60.01.
2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
3. Throughout the Nomenclature any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.



TABLE 60.2: SCHEDULE RECOMMENDED BY THE BOARD

1113

## CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(in accordance with the Harmonized System)

PAGE 60-3

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
60.01	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.					
6001.10.00.	-"Long pile" fabrics . . . . .	kg	20.2%	25%	55%	-
10	--of acrylic or modacrylic . . . . .	kg				*
90	----of other textile materials . . . . .	kg				*
6001.21.00.00	-Looped pile fabrics	kg	20%	22.5%	40%	
6001.22.00.	--of cotton . . . . .	kg	20.2%	25%	55%	-
	--of man-made fibres . . . . .	kg				*
	----Cut looped pile fabrics	kg				*
11	--of polyesters . . . . .	kg				*
12	--of nylon . . . . .	kg				*
19	--of other man-made fibres . . . . .	kg				*
20	----Uncut looped pile fabrics . . . . .	kg				*
6001.29.00.00	--of other textile materials . . . . .	kg	20%	22.5%	40%	15%
6001.91.00.00	-Other					
6001.92.00.00	--of cotton . . . . .	kg	20%	22.5%	40%	15%
6001.99.00.00	--of man-made fibres . . . . .	kg	20.2%	25%	55%	-
	--of other textile materials . . . . .	kg	20%	22.5%	40%	15%
60.02	Other knitted or crocheted fabrics.					
6002.10.00.	-Of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread . . . . .	kg	18%	25%	55%	-
10	--of man-made fibres . . . . .	kg				
90	----of other textile materials . . . . .	kg				
6002.20.00.	-Other, of a width not exceeding 30 cm . . . . .	kg	18%	25%	55%	-
10	--of man-made fibres . . . . .	kg				
90	----of other textile materials . . . . .	kg				
6002.30.00.00	-Of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread . . . . .	kg	18%	25%	55%	-
6002.41.00.00	-Other fabrics, warp knit (including those made on galloon knitting machines)					
6002.42.00.00	--Of wool or fine animal hair . . . . .	kg	18%	25%	55%	-
6002.43.00.	--Of cotton . . . . .	kg	18%	25%	55%	-
	--Of man-made fibres . . . . .	kg	18%	25%	55%	-
11	----Containing 85 % or more by weight of nylon . . . . .	kg				*
12	----Other, of nylon mixed mainly or solely with cellulose acetate . . . . .	kg				*
13	----Containing 85 % or more by weight of polyesters . . . . .	kg				*
14	----Other, of polyesters mixed mainly or solely with acrylic or modacrylic . . . . .	kg				*
19	----Of other man-made fibres . . . . .	kg				*

TABLE 60.2 (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 60-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
6002.43.00. (cont.)	-----For non-apparel -----Containing 85 % or more by weight of nylon . . . . .	kg				*
21	-----Other, of nylon mixed mainly or solely with cellulose acetate . . . . .	kg				*
22	-----Containing 85 % or more by weight of polyesters . . . . .	kg				*
23	-----Other, of polyesters mixed mainly or solely with acrylic or modacrylic . . . . .	kg				*
24	-----Of other man-made fibres . . . . .	kg				*
29	-----Of other textile materials . . . . .	kg	18%	25%	55%	-
6002.49.00.00						*
6002.91.00.	-----Other knitted or crocheted fabrics -----Of wool or fine animal hair . . . . .	kg	18%	25%	55%	-
10	-----Single knit . . . . .	kg				*
20	-----Double knit . . . . .	kg				*
90	-----Other . . . . .	kg				*
6002.92.00.	-----Of cotton . . . . .	kg	18%	25%	55%	-
10	-----Single knit . . . . .	kg				*
20	-----Double knit . . . . .	kg				*
90	-----Other . . . . .	kg				*
6002.93.00.	-----Of man-made fibres . . . . .	kg	18%	25%	55%	-
	-----For apparel					*
11	-----Single knit, containing 85 % or more by weight of polyesters . . . . .	kg				*
12	-----Other single knit, of polyesters . . . . .	kg				*
13	-----Single knit, of other man-made fibres	kg				*
14	-----Double knit (including interlock) . . . . .	kg				*
19	-----Other knitted fabrics . . . . .	kg				*
	-----For non-apparel					*
21	-----Single knit, containing 85 % or more by weight of polyesters . . . . .	kg				*
22	-----Other single knit, of polyesters . . . . .	kg				*
23	-----Single knit, of other man-made fibres	kg				*
24	-----Double knit (including interlock) . . . . .	kg				*
29	-----Other knitted fabrics . . . . .	kg				*
6002.99.00.00	-----Of other textile materials . . . . .	kg	18%	25%	55%	-

CHAPTER 60

APPENDIX



LEGAL NOTES REFERRED TO THE BOARD**Chapter 60****KNITTED OR CROCHETED FABRICS****Notes.**

1. This Chapter does not cover:
  - (a) Crochet lace of heading No. 58.04;
  - (b) Labels, badges or similar articles, knitted or crocheted, of heading No. 58.07; or
  - (c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading No. 60.01.
2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
3. Throughout the Nomenclature any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.



## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 60- 3

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
60.01		Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.					
6001.10.00	00	-"Long pile" fabrics.....	kg	20.2%	25%	55%	-
		-Looped pile fabrics:					
6001.21.00	00	--Of cotton.....	kg	20%	22.5%	40%	15%
6001.22.00	00	--Of man-made fibres.....	kg	20.2%	25%	55%	-
6001.29.00	00	--Of other textile materials.....	kg	20%	22.5%	40%	15%
		-Other:					
6001.91.00	00	--Of cotton.....	kg	20%	22.5%	40%	15%
6001.92.00	00	--Of man-made fibres.....	kg	20.2%	25%	55%	-
6001.99.00	00	--Of other textile materials.....	kg	20%	22.5%	40%	15%
60.02		Other knitted or crocheted fabrics.					
6002.10.00		-Of a width not exceeding 30cm, containing by weight 5% or more of elastomeric yarn or rubber thread.....		18%	25%	55%	-
	10	-----Of man-made fibres.....	kg				
	90	-----Of other textile materials.....	kg				
6002.20.00		-Other, of a width not exceeding 30cm.....		18%	25%	55%	-
	10	-----Of man-made fibres.....	kg				
	90	-----Of other textile materials.....	kg				
6002.30.00	00	-Of a width exceeding 30cm, containing by weight 5% or more of elastomeric yarn or rubber thread.....	kg	18%	25%	55%	-
		-Other fabrics, warp knit (including those made on galloon knitting machines):					
6002.41.00	00	--Of wool or fine animal hair.....	kg	18%	25%	55%	-
6002.42.00	00	--Of cotton.....	kg	18%	25%	55%	-
6002.43.00		--Of man-made fibres.....	kg	18%	25%	55%	-
	10	-----Of nylon.....	kg				
	20	-----Of polyester.....	kg				
	90	-----Of other man-made fibres.....	kg				
6002.49.00	00	--Other.....	kg	18%	25%	55%	-
		-Other:					
6002.91.00		--Of wool or fine animal hair.....		18%	25%	55%	-
	10	-----Single knit.....	kg				
	20	-----Double knit.....	kg				
	90	-----Other.....	kg				
6002.92.00		--Of cotton.....		18%	25%	55%	-
	10	-----Single knit.....	kg				
	20	-----Double knit.....	kg				
	90	-----Other.....	kg				
6002.93.00		--Of man-made fibres.....		18%	25%	55%	-
		-----Of polyester:					
	11	-----Single knit.....	kg				
	12	-----Double knit.....	kg				
	19	-----Other.....	kg				
		-----Of other man-made fibres:					
	91	-----Single knit.....	kg				
	92	-----Double knit.....	kg				
	99	-----Other.....	kg				
6002.99.00	00	--Other.....	kg	18%	25%	55%	-



CHAPTER 61Articles of Apparel and Clothing Accessories,  
Knitted or CrochetedA. Introduction

Proposed Chapter 61 incorporates, in whole or in part, 9 items of the Customs Tariff as listed below:

- 47835-1 ... pressure-gradient elastic supports ...
- 56400-1 Church vestments; parts thereof
- 56405-1 Prayer shawls, ... fringes and prayer shawl bags; parts thereof
- 56805-1 Knitted garments, knitted fabrics and knitted goods, n.o.p.
- 56810-1 Knitted garments, women's and girls' ... of wool or hair ...  
Socks and stockings:
- \*56820-1 Wholly or in chief part, by weight, of wool
- \*56821-1 N.o.p.
- 56830-1 Gloves and mitts of all kinds, n.o.p.
- 57800-1 Regalia, badges and belts of all kinds, n.o.p.

B. The Board's Analysis and Recommendations

The Board did not receive any submissions dealing specifically with the description of goods and rates of duty of this Chapter. Its own investigation revealed that knitted and crocheted church vestments, entering at present under tariff item 56400-1 at 10 p.c. MFN, would enter at 25% MFN under heading 61.14. Although the volume of trade in the base period meets the Board's criterion in the case of subheadings 6114.20 and 6114.30 only, any revision of rates with respect to church vestments should apply to subheadings 6114.10 and 6114.90 as well.

Restoration of the current rate for these goods could be achieved by a single additional tariff line, if it did not involve a new subheading, which is contrary to the Convention. The alternative would be to add two new tariff lines for each of the four subheadings making up heading 61.14. Furthermore, to provide separate tariff treatment for "Church Vestments" in Chapter 62 would require another 20 additional tariff lines. It is the opinion of the Board that restoration of the current rate for church vestments in this manner would be contrary to the Minister's request for a simple and condensed tariff. However, the provision of a concessionary item for these goods in the Supplementary Annex would achieve the maintenance of the current MFN rate for church vestments, and the Board so recommends. This recommendation will also serve on such goods classified to the ensuing Chapter.

\* Indicates that goods under the present tariff item are classified only to this Chapter.

The Board recommends the following adjustments to the Legal Notes at the beginning of the Chapter to correspond to the current official text of the HS.

In the English text of Legal Note 3 add "s" to "purpose".

In the English text of Legal Note 5 add "s" to "purpose".

In the English text of Legal Note 6, line 1, add "s" to "purpose".

TABLE 61.1

The Board's Nomenclature Recommendations

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6103.41.00.11	New class -----Men's . . . . . Pour hommes	5
6103.41.00.12	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	5
6103.41.00.19	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6103.42.00.11	New class -----Men's . . . . . Pour hommes	5
6103.42.00.12	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 to 18	5
6103.42.00.19	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6103.43.00.11	New class -----Men's . . . . . Pour hommes	5
6103.43.00.12	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6103.43.00.19	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6104.41.00.10	New class -----Women's . . . . . Pour femmes	5
6104.41.00.20	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6104.41.00.90	New class -----Other girls' . . . . . Autres, pour fillettes	5
6104.42.00.10	New class -----Women's . . . . . Pour femmes	5
6104.42.00.20	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6104.42.00.90	New class -----Other girls' . . . . . Autres, pour fillettes	5
6104.43.00.10	Delete from 6104.43.00.10 to 6104.43.00.90 and replace with the following 16 entries	5
6104.43.00.10	-----Containing 85 % or more by weight of polyesters . . . . . Contenant au moins 85 % en poids de polyesters	5
6104.43.00.11	-----Women's . . . . . Pour femmes	
6104.43.00.12	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6104.43.00.19	-----Other girls' . . . . . Autres, pour fillettes	
6104.43.00.20	-----Other, of polyesters . . . . . Autres, de polyesters	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6104.43.00.21	-----Women's . . . . . Pour femmes	
6104.43.00.22	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6104.43.00.29	-----Other girls' . . . . . Autres, pour fillettes	
6104.43.00.30	-----Of acrylic or modacrylic . . . . . D'acryliques ou modacryliques	
6104.43.00.31	-----Women's . . . . . Pour femmes	
6104.43.00.32	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6104.43.00.39	-----Other girls' . . . . . Autres, pour fillettes	
6104.43.00.90	-----Of other synthetic fibres . . . . . D'autres fibres synthétiques ou artificielles	
6104.43.00.91	-----Women's . . . . . Pour femmes	
6104.43.00.92	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6104.43.00.99	-----Other girls' . . . . . Autres, pour fillettes	
6104.44.00.10	New class -----Women's . . . . . Pour femmes	5
6104.44.00.20	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6104.44.00.90	New class -----Other girls' . . . . . Autres, pour fillettes	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6104.53.00.10	New class -----Containing 85 % or more by weight of polyesters . . . . . Contenant au moins 85 % en poids de polyesters	5
6104.53.00.20	New class -----Other, of polyesters . . . . . Autres, de polyesters	5
6104.53.00.30	New class -----Of acrylic or modacrylic . . . . . D'acryliques ou modacryliques	5
6104.53.00.90	New class -----Of other synthetic fibres . . . . . D'autres fibres synthétiques ou artificielles	5
6104.61.00.11	New class -----Women's . . . . . Pour femmes	5
6104.61.00.12	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6104.61.00.19	New class -----Other girls' . . . . . Autres, pour fillettes	5
6104.62.00.11	New class -----Women's . . . . . Pour femmes	5
6104.62.00.12	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6104.62.00.19	New class -----Other girls' . . . . . Autres, pour fillettes	5
6104.63.00.10	Delete from 6104.63.00.10 to 6104.63.00.22 and replace with the following ten entries	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6104.63.00.10	-----Trousers, bib and brace overalls, breeches, of polyesters . . . . . Pantalons, salopettes à bretelles, culottes, de polyesters	
6104.63.00.11	-----Women's . . . . . Pour femmes	
6104.63.00.12	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6104.63.00.19	-----Other girls' . . . . . Autres, pour fillettes .	
6104.63.00.20	-----Shorts, of polyesters . . . . . Shorts, de polyesters	
6104.63.00.30	-----Trousers, bib and brace overalls, breeches, of other synthetic fibres . . . Pantalons, salopettes à bretelles, culottes, d'autres fibres synthétiques	
6104.63.00.31	-----Women's . . . . . Pour femmes	
6104.63.00.32	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6104.63.00.39	-----Other girls' . . . . . Autres, pour fillettes	
6104.63.00.40	-----Shorts, of other synthetic fibres . . . Shorts, d'autres fibres synthétiques	
6105.10.00.10	New scope -----With tailored collar . . . . . Avec col tailleur	5
6105.10.00.11	New class -----Men's . . . . . Pour hommes	5
6105.10.00.12	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	5
6105.10.00.19	New class -----Other boys' . . . . . Autres, pour garçonnets	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6105.10.00.90	New scope -----Other shirts . . . . . Autres chemises et chemisettes	5
6105.10.00.91	New class -----Men's . . . . . Pour hommes	5
6105.10.00.92	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	5
6105.10.00.99	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6105.20.00.10	Delete from 6105.20.00.10 to 6105.20.00.90 and replace with the following 32 entries	5
6105.20.00.10	-----With tailored collar, containing 85 % or more by weight of polyesters . . . . . Avec col tailleur, contenant au moins 85 % en poids de polyesters	
6105.20.00.11	New class -----Men's . . . . . Pour hommes	
6105.20.00.12	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6105.20.00.19	New class -----Other boys' . . . . . Autres, pour garçonnets	
6105.20.00.20	-----Other shirts, containing 85 % or more by weight of polyesters . . . . . Autres chemises et chemisettes, contenant au moins 85 % en poids de polyesters	
6105.20.00.21	-----Men's . . . . . Pour hommes	
6105.20.00.22	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6105.20.00.29	-----Other boys' . . . . . Autres, pour garçonnets	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6105.20.00.30	-----Other shirts with tailored collar, of polyesters . . . . . Autres chemises et chemisettes, avec col tailleur, de polyesters	
6105.20.00.31	-----Men's . . . . . Pour hommes	
6105.20.00.32	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6105.20.00.39	-----Other boys' . . . . . Autres, pour garçonnets	
6105.20.00.40	-----Other shirts, of polyesters . . . . . Autres chemises et chemisettes, de polyesters	
6105.20.00.41	-----Men's . . . . . Pour hommes	
6105.20.00.42	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6105.20.00.49	-----Other boys' . . . . . Autres, pour garçonnets	
6105.20.00.50	-----With tailored collar, of acrylic or modacrylic . . . . . Avec col tailleur, d'acryliques ou modacryliques	
6105.20.00.51	-----Men's . . . . . Pour hommes	
6105.20.00.52	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6105.20.00.59	-----Other boys' . . . . . Autres, pour garçonnets	
6105.20.00.60	-----Other shirts, of acrylic or modacrylic . . Autres chemises et chemisettes, d'acryliques ou modacryliques	
6105.20.00.61	-----Men's . . . . . Pour hommes	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6105.20.00.62	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6105.20.00.69	-----Other boys' . . . . . Autres, pour garçonnets	
6105.20.00.80	-----With tailored collar, of other man-made fibres . . . . . Avec col tailleur, d'autres fibres synthétiques ou artificielles	
6105.20.00.81	-----Men's . . . . . Pour hommes	
6105.20.00.82	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6105.20.00.89	-----Other boys' . . . . . Autres, pour garçonnets	
6105.20.00.90	-----Other shirts, of other man-made fibres . . Autres chemises et chemisettes, d'autres fibres synthétiques ou artificielles	
6105.20.00.91	-----Men's . . . . . Pour hommes	
6105.20.00.92	-----Boy's, sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6105.20.00.99	-----Other boys' . . . . . Autres, pour garçonnets	
6105.90.00.10	New class -----With tailored collar . . . . . Avec col tailleur	5
6105.90.00.20	New class -----Other shirts . . . . . Autres chemises et chemisettes	5
6106.10.00.10	Delete 6106.10.00.10 and 6106.10.00.90 and replace with the following three entries	5
6106.10.00.10	-----Women's . . . . . Pour femmes	
6106.10.00.20	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6106.10.00.90	-----Other girls' . . . . . Autres, pour fillettes	
6106.20.00.10	Delete from 6106.20.00.10 to 6106.20.00.90 and replace with the following 16 entries	5
6106.20.00.10	-----Containing 85 % or more by weight of polyesters . . . . . Contenant au moins 85 % en poids de polyesters	
6106.20.00.11	-----Women's . . . . . Pour femmes	
6106.20.00.12	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6106.20.00.19	-----Other girls' . . . . . Autres, pour fillettes	
6106.20.00.20	-----Other, of polyesters . . . . . Autres, de polyesters	
6106.20.00.21	-----Women's . . . . . Pour femmes	
6106.20.00.22	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6106.20.00.29	-----Other girls' . . . . . Autres, pour fillettes	
6106.20.00.30	-----Of acrylic or modacrylic . . . . . D'acryliques ou modacryliques	
6106.20.00.31	-----Women's . . . . . Pour femmes	
6106.20.00.32	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6106.20.00.39	-----Other girls' . . . . . Autres, pour fillettes	
6106.20.00.90	-----Of other man-made fibres . . . . . D'autres fibres synthétiques ou arti- ficielles	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6106.20.00.91	-----Women's . . . . . Pour femmes	
6106.20.00.92	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6106.20.00.99	-----Other girls' . . . . . Autres, pour fillettes	
6107.11.00.10	New class -----Containing 85 % or more by weight of cotton . . . . . Contenant au moins 85 % en poids de coton	5
6107.11.00.90	New class -----Other . . . . . Autres	5
6107.12.00.10	-----Of polyesters . . . . . De polyesters	2
6107.21.00.10	New class -----Men's . . . . . Pour hommes	5
6107.21.00.20	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	5
6107.21.00.90	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6107.22.00.10	New class -----Men's . . . . . Pour hommes	5
6107.22.00.20	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	5
6107.22.00.90	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6108.11.00.10	New class -----Of nylon . . . . . De nylon	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6108.11.00.11	New class -----Women's . . . . . Pour femmes	5
6108.11.00.12	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6108.11.00.19	New class -----Other girls' . . . . . Autres, pour fillettes	5
6108.11.00.90	New class -----Of other man-made fibres . . . . . D'autres fibres synthétiques ou artificielles	5
6108.11.00.91	New class -----Women's . . . . . Pour femmes	5
6108.11.00.92	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6108.11.00.99	New class -----Other girls' . . . . . Autres, pour fillettes	5
6108.21.00.10	New class -----Women's . . . . . Pour femmes	5
6108.21.00.20	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6108.21.00.90	New class -----Other girls' . . . . . Autres, pour fillettes	5
6108.22.00.10	New class -----Of nylon . . . . . De nylon	5
6108.22.00.11	New class -----Women's . . . . . Pour femmes	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6108.22.00.12	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6108.22.00.19	New class -----Other girls' . . . . . Autres, pour fillettes	5
6108.22.00.90	New class -----Of other man-made fibres . . . . . D'autres fibres synthétiques ou artifi- cielles	5
6108.22.00.91	New class -----Women's . . . . . Pour femmes	5
6108.22.00.92	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6108.22.00.99	New class -----Other girls' . . . . . Autres, pour fillettes	5
6108.31.00.10	New class -----Women's . . . . . Pour femmes	5
6108.31.00.20	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6108.31.00.90	New class -----Other girls' . . . . . Autres, pour fillettes	5
6108.32.00.10	-----Of polyesters . . . . . De polyesters	2
6108.32.00.11	New class -----Women's . . . . . Pour femmes	5
6108.32.00.12	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6108.32.00.19	New class -----Other girls' . . . . . Autres, pour fillettes	5
6108.32.00.21	New class -----Women's . . . . . Pour femmes	5
6108.32.00.22	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6108.32.00.29	New class -----Other girls' . . . . . Autres, pour fillettes	5
6108.32.00.90	-----Of other man-made fibres . . . . . D'autres fibres synthétiques ou artificielles	2&3
6108.32.00.91	New class -----Women's . . . . . Pour femmes	5
6108.32.00.92	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6108.32.00.99	New class -----Other girls' . . . . . Autres, pour fillettes	5
6108.92.00.10	New class -----Of nylon . . . . . De nylon	5
6108.92.00.90	New class -----Of other man-made fibres . . . . . D'autres fibres synthétiques ou artificielles	5
6109.10.00.10	Delete 6109.10.00.10 and 6109.10.00.20 and replace with the following three entries	5
6109.10.00.10	-----Men's or women's . . . . . Pour hommes ou pour femmes	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6109.10.00.20	-----Boys', sizes 8 to 18; girls', sizes 7 to 14 . . . . . Pour garçonnets, pointures 8 à 18; pour fillettes, pointures 7 à 14	
6109.10.00.90	-----Other boys' or girls' . . . . . Autres, pour garçonnets ou fillettes	
6109.90.00.10	Delete 6109.90.00.10 and 6109.90.00.20 and replace with the following 12 entries	5
6109.90.00.10	-----Of polyesters . . . . . De polyesters	
6109.90.00.11	-----Men's or women's . . . . . Pour hommes ou pour femmes	
6109.90.00.12	-----Boys', sizes 8 to 18; girls', sizes 7 to 14 . . . . . Pour garçonnets, pointures 8 à 18; pour fillettes, pointures 7 à 14	
6109.90.00.19	-----Other boys' or girls' . . . . . Autres, pour garçonnets ou fillettes	
6109.90.00.20	-----Of acrylic or modacrylic . . . . . D'acryliques ou modacryliques	
6109.90.00.21	-----Men's or women's . . . . . Pour hommes ou pour femmes	
6109.90.00.22	-----Boys', sizes 8 to 18; girls', sizes 7 to 14 . . . . . Pour garçonnets, pointures 8 à 18; pour fillettes, pointures 7 à 14	
6109.90.00.29	-----Other boys' or girls' . . . . . Autres, pour garçonnets ou fillettes	
6109.90.00.90	-----Of other textile materials . . . . . D'autres matières textiles	
6109.90.00.91	-----Men's or women's . . . . . Pour hommes ou pour femmes	
6109.90.00.92	-----Boys', sizes 8 to 18; girls', sizes 7 to 14 . . . . . Pour garçonnets, pointures 8 à 18; pour fillettes, pointures 7 à 14	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6109.90.00.99	-----Other boys' or girls' . . . . . Autres, pour garçonnets ou fillettes	
6110.10.00.10	Delete 6110.10.00.10 and 6110.10.00.20 and replace with the following three entries	5
6110.10.00.10	-----Men's; boys', sizes 8 to 18 . . . . . Pour hommes; pour garçonnets, pointures 8 à 18	
6110.10.00.20	-----Women's; girls', sizes 7 to 14 . . . . . Pour femmes; pour fillettes, pointures 7 à 14	
6110.10.00.90	-----Other boys' or girls' . . . . . Autres, pour garçonnets ou fillettes	
6110.20.00.10	Delete 6110.20.00.10 and 6110.20.00.20 and replace with the following eight entries	5
6110.20.00.10	-----Brushed or fleeced . . . . . Brossé ou ouaté	
6110.20.00.11	-----Men's; boys', sizes 8 to 18 . . . . . Pour hommes; pour garçonnets, pointures 8 à 18	
6110.20.00.12	-----Women's; girls', sizes 7 to 14 . . . . . Pour femmes; pour fillettes, pointures 7 à 14	
6110.20.00.19	-----Other boys' or girls' . . . . . Autres, pour garçonnets ou fillettes	
6110.20.00.20	-----Not brushed or fleeced . . . . . Non brossé ni ouaté	
6110.20.00.21	-----Men's; boys', sizes 8 to 18 . . . . . Pour hommes; pour garçonnets, pointures 8 à 18	
6110.20.00.22	-----Women's; girls', sizes 7 to 14 . . . . . Pour femmes; pour fillettes, pointures 7 à 14	
6110.20.00.29	-----Other boys' or girls' . . . . . Autres, pour garçonnets ou fillettes	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6110.30.00.10	Delete from 6110.30.00.10 to 6110.30.00.92 and replace with the following 16 entries	5
-- 0.30.00.10	-----Of acrylic or modacrylic, brushed or fleeced . . . . . D'acryliques ou modacryliques, brossées ou ouatées	
.0.30.00.11	-----Men's; boys', sizes 8 to 18 . . . . . Pour hommes; pour garçonnets, pointures 8 à 18	
10.30.00.12	-----Women's; girls', sizes 7 to 14 . . . . . Pour femmes; pour fillettes, pointures 7 à 14	
.10.30.00.19	-----Other boys' or girls' . . . . . Autres, pour garçonnets ou fillettes	
110.30.00.20	-----Of acrylic or modacrylic, not brushed or fleeced . . . . . D'acryliques ou modacryliques, non brossées ni ouatées	
6110.30.00.21	-----Men's; boys', sizes 8 to 18 . . . . . Pour hommes; pour garçonnets, pointures 8 à 18	
6110.30.00.22	-----Women's; girls', sizes 7 to 14 . . . . . Pour femmes; pour fillettes, pointures 7 à 14	
6110.30.00.29	-----Other boys' or girls' . . . . . Autres, pour garçonnets ou fillettes	
6110.30.00.80	-----Of other man-made fibres, brushed or fleeced . . . . . D'autres fibres synthétiques ou artificielles, brossées ou ouatées	
6110.30.00.81	-----Men's; boys', sizes 8 to 18 . . . . . Pour hommes; pour garçonnets, pointures 8 à 18	
6110.30.00.82	-----Women's; girls', sizes 7 to 14 . . . . . Pour femmes; pour fillettes, pointures 7 à 14	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6110.30.00.89	-----Other boys' or girls' . . . . . Autres, pour garçonnets ou fillettes	
6110.30.00.90	-----Of other man-made fibres, not brushed or fleeced . . . . . D'autres fibres synthétiques ou arti- ficielles, non brossées ni ouatées	
6110.30.00.91	-----Men's; boys', sizes 8 to 18 . . . . . Pour hommes; pour garçonnets, pointures 8 à 18	
6110.30.00.92	-----Women's; girls', sizes 7 to 14 . . . . . Pour femmes; pour fillettes, pointures 7 à 14	
6110.30.00.99	-----Other boys' or girls' . . . . . Autres, pour garçonnets ou fillettes	
6111.10.00.10	New class -----Trousers, bib and brace overalls, breeches and coveralls . . . . . Pantalons, salopettes à bretelles, culottes et combinaisons de dessus	5
6111.10.00.20	New class -----Shirts, T-shirts, blouses, pullovers and cardigans . . . . . Blouses, T-shirts, chemisiers, pull-overs et cardigans	5
6111.10.00.30	New class -----Other garments . . . . . Autres vêtements	5
6111.10.00.40	New class -----Clothing accessories . . . . . Accessoires du vêtement	5
6111.20.00.10	New class -----Trousers, bib and brace overalls, breeches and coveralls . . . . . Pantalons, salopettes à bretelles, culottes et combinaisons de dessus	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6111.20.00.20	New class -----Shirts, T-shirts, blouses, pullovers and cardigans . . . . . Blouses, T-shirts, chemisiers, pull-overs et cardigans	5
6111.20.00.30	New class -----Sleepwear and underclothing . . . . . Chemises de nuit, pyjamas et articles de nuit similaires; sous-vêtements	5
6111.20.00.40	New class -----Other garments . . . . . Autres vêtements	5
6111.20.00.50	New class -----Hosiery . . . . . Articles chaussants	5
6111.20.00.60	New class -----Clothing accessories . . . . . Accessoires du vêtement	5
6111.30.00.10	New class -----Trousers, bib and brace overalls, breeches and coveralls . . . . . Pantalons, salopettes à bretelles, culottes et combinaisons de dessus	5
6111.30.00.20	New class -----Shirts, T-shirts, blouses, pullovers and cardigans . . . . . Blouses, T-shirts, chemisiers, pull-overs et cardigans	5
6111.30.00.30	New class -----Sleepwear and underclothing . . . . . Chemises de nuit, pyjamas et articles similaires; sous-vêtements	5
6111.30.00.40	New class -----Other garments . . . . . Autres vêtements	5
6111.30.00.50	New class -----Hosiery . . . . . Articles chaussants	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6111.30.00.60	New class -----Clothing accessories . . . . . Accessoires du vêtement	5
6111.90.00.00	Delete the unit of measure	5
6112.11.00.10	Delete 6112.11.00.10 and 6112.11.00.20 and replace with the following four entries	5
6112.11.00.10	-----Men's . . . . . Pour hommes	
6112.11.00.20	-----Women's . . . . . Pour femmes	
6112.11.00.30	-----Boys', sizes 8 to 18; girl's, sizes 7 to 14 . . . . . Pour garçonnets, pointures 8 à 18; pour fillettes, pointures 7 à 14	
6112.11.00.90	-----Other boys' or girls' . . . . . Autres, pour garçonnets ou fillettes	
6112.12.00.10	Delete 6112.12.00.10 and 6112.12.00.20 and replace with the following 25 entries	5
6112.12.00.10	-----Of polyesters, brushed or fleeced . . . . . De polyesters, brossées ou ouatées	
6112.12.00.11	-----Men's . . . . . Pour hommes	
6112.12.00.12	-----Women's . . . . . Pour femmes	
6112.12.00.13	-----Boys', sizes 8 to 18; girls', sizes 7 to 14 . . . . . Pour garçonnets, pointures 8 à 18; pour fillettes, pointures 7 à 14	
6112.12.00.19	-----Other boys' or girls' . . . . . Autres, pour garçonnets ou fillettes	
6112.12.00.20	-----Of polyesters, not brushed or fleeced . . . . . De polyesters, non brossées ni ouatées	
6112.12.00.21	-----Men's . . . . . Pour hommes	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6112.12.00.22	-----Women's . . . . . Pour femmes	
6112.12.00.23	-----Boys', sizes 8 to 18; girls', sizes 7 to 14 . . . . . Pour garçonnets, pointures 8 à 18; pour fillettes, pointures 7 à 14	
6112.12.00.29	-----Other boys' or girls' . . . . . Autres, pour garçonnets ou fillettes	
6112.12.00.30	-----Of acrylic or modacrylic brushed or fleeced . . . . . D'acryliques ou modacryliques, brossées ou ouatées	
6112.12.00.31	-----Men's . . . . . Pour hommes	
6112.12.00.32	-----Women's . . . . . Pour femmes	
6112.12.00.33	-----Boys', sizes 8 to 18; girls', sizes 7 to 14 . . . . . Pour garçonnets, pointures 8 à 18; pour fillettes, pointures 7 à 14	
6112.12.00.39	-----Other boys' or girls' . . . . . Autres, pour garçonnets ou fillettes	
6112.12.00.40	-----Of acrylic or modacrylic not brushed or fleeced . . . . . D'acryliques ou modacryliques, non brossées ni ouatées	
6112.12.00.41	-----Men's . . . . . Pour hommes	
6112.12.00.42	-----Women's . . . . . Pour hommes	
6112.12.00.43	-----Boys', sizes 8 to 18; girls', sizes 7 to 14 . . . . . Pour garçonnets, pointures 8 à 18; pour fillettes, pointures 7 à 14	
6112.12.00.49	-----Other boys' or girls' . . . . . Autres, pour garçonnets ou fillettes	

<u>HS Code</u>	<u>Description of Goods</u>	Reasons for Changes
6112.12.00.90	-----Of other synthetic fibres . . . . . D'autres fibres synthétiques	
6112.12.00.91	-----Men's . . . . . Pour hommes	
6112.12.00.92	-----Women's . . . . . Pour femmes	
6112.12.00.93	-----Boys' sizes 8 to 18; girls', sizes 7 to 14 . . . . . Pour garçonnets, pointures 8 à 18; pour fillettes, pointures 7 à 14	
6112.12.00.99	-----Other boys' or girls' Autres, pour garçonnets ou fillettes	
6112.19.00.10	Delete this class	
6112.19.00.90	Delete this class	
6112.31.00.10	New class -----Of nylon . . . . . De nylon	5
6112.31.00.11	New class -----Men's; boys', sizes 8 to 18 . . . . . Pour hommes; pour garçonnets, pointures 8 à 18	5
6112.31.00.19	New class -----Other boys' Autres, pour garçonnets	5
6112.31.00.90	New class -----Of other synthetic fibres . . . . . D'autres fibres synthétiques	5
6112.31.00.91	New class -----Men's; boys', sizes 8 to 18 . . . . . Pour hommes; pour garçonnets, pointures 8 à 18	5
6112.31.00.99	New class -----Other boys' Autres, pour garçonnets	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6112.39.00.10	New class -----Men's; boys', sizes 8 to 18 . . . . . Pour hommes; pour garçonnets, pointures 8 à 18	5
6112.39.00.90	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6112.41.00.10	New class -----Of nylon-spandex . . . . . De nylon-spandex	5
6112.41.00.11	New class -----Women's; girls', sizes 7 to 14 . . . . . Pour femmes; pour fillettes, pointures 7 à 14	5
6112.41.00.19	New class -----Other girls' . . . . . Autres, pour fillettes	5
6112.41.00.20	New class -----Of other nylon . . . . . D'autres nylons	5
6112.41.00.21	New class -----Women's; girls', sizes 7 to 14 . . . . . Pour femmes; pour fillettes, pointures 7 à 14	5
6112.41.00.29	New class -----Other girls' . . . . . Autres, pour fillettes	5
6112.41.00.90	New class -----Of other synthetic fibres . . . . . D'autres fibres synthétiques	5
6112.41.00.91	New class -----Women's; girls', sizes 7 to 14 . . . . . Pour femmes; pour fillettes, pointures 7 à 14	5
6112.41.00.99	New class -----Other girls' . . . . . Autres, pour fillettes	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reas for Chan</u>
6112.49.00.10	New class -----Women's; girls', sizes 7 to 14 . . . . . Pour femmes; pour fillettes, pointures 7 à 14	5
6112.49.00.90	New class -----Other girls' . . . . . Autres, pour fillettes	5
6115.91.00.10	Delete 6115.91.00.10 and 6115.91.00.20 and replace with the following six entries	5
6115.91.00.10	-----Wholly of wool or of fine animal hair . . Entièrement de laine ou de poils fins	
6115.91.00.11	-----Men's or boys' . . . . . Pour hommes ou garçonnets	
6115.91.00.12	-----Women's or girls' . . . . . Pour femmes ou fillettes	
6115.91.00.90	-----Other . . . . . Autres	
6115.91.00.91	-----Men's or boys' . . . . . Pour hommes ou garçonnets	
6115.91.00.92	-----Women's or girls' . . . . . Pour femmes ou fillettes	
6115.93.00.10	-----Of acrylic or modacrylic . . . . . D'acryliques ou modacryliques	2
6116.92.00.20	Renumber 6116.92.00.90	2
6116.92.00.21	Renumber 6116.92.00.91	2
6116.92.00.22	Renumber 6116.92.00.92	2
6116.93.00.20	-----Other than work, of acrylic or modacrylic Autres que de travail, d'acryliques ou modacryliques	2
6116.93.00.90	-----Other than work, of other synthetic fibres . . . . . Autres que de travail, d'autres fibres synthétiques	3

Chapter 61

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES,  
KNITTED OR CROCHETED

Legal Notes.

\*

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover:
  - (a) Goods of heading No. 62.12;
  - (b) Worn clothing or other worn articles of heading No. 63.09; or
  - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.21).
3. For the purposes of heading Nos. 61.03 and 61.04:
  - (a) The term "suit" means a set of garments composed of two or three pieces made up in identical fabric and comprising:
    - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs, and
    - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition.

All of the components of a suit must be of the same fabric construction, style, colour and composition; they must also be of corresponding or compatible size. If several separate components to cover the lower part of the body are presented together (for example, trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be the trousers, or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfill all the above conditions:

    - morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
    - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
    - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading No. 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
    - one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and
    - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading No. 61.12.

4. Heading Nos. 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading No. 61.05 does not cover sleeveless garments.
5. For the purposes of heading No. 61.11:
- (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;
  - (b) Articles which are, *prima facie*, classifiable both in heading No. 61.11 and in other headings of this Chapter are to be classified in heading No. 61.11.
6. For the purposes of heading No. 61.12, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
- (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
  - (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
    - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
    - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.
- The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.
- All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
7. Garments which are, *prima facie*, classifiable both in heading No. 61.13 and in other headings of this Chapter, excluding heading No. 61.11, are to be classified in heading No. 61.13.
8. Articles of this Chapter which cannot be identified are either men's or boys' garments or as women's or girls' garments are to be classified in the headings concerning women's or girls' garments.
9. Articles of this Chapter may be made of metal thread.

TABLE 61.2: SCHEDULE RECOMMENDED BY THE BOARD

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 61-3

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
61.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03.					
6101.10.00.00	--Of wool of fine animal hair . . . . .	No.	18%	25%	55%	-
6101.20.00.00	--Of cotton . . . . .	No.	18%	25%	55%	-
6101.30.00.00	--Of man-made fibres . . . . .	No.	18%	25%	55%	-
6101.90.00.00	--Of other textile materials . . . . .	No.	18%	25%	55%	-
61.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.04.					
6102.10.00.00	--Of wool or fine animal hair . . . . .	No.	18%	25%	55%	-
6102.20.00.00	--Of cotton . . . . .	No.	18%	25%	55%	-
6102.30.00.00	--Of man-made fibres . . . . .	No.	18%	25%	55%	-
6102.90.00.00	--Of other textile materials . . . . .	No.	18%	25%	55%	-
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.					
6103.11.00.00	--Suits					
6103.12.00.00	--Of wool or fine animal hair . . . . .	No.	18%	25%	55%	-
6103.19.00.00	--Of synthetic fibres . . . . .	No.	18%	25%	55%	-
	--Of other textile materials . . . . .	No.	18%	25%	55%	-
6103.21.00.00	--Ensembles					
6103.22.00.00	--Of wool or fine animal hair . . . . .	No.	18%	25%	55%	-
6103.23.00.00	--Of cotton . . . . .	No.	18%	25%	55%	-
6103.29.00.00	--Of synthetic fibres . . . . .	No.	18%	25%	55%	-
	--Of other textile materials . . . . .	No.	18%	25%	55%	-
6103.31.00.00	--Jackets and blazers					
6103.32.00.00	--Of wool or fine animal hair . . . . .	No.	18%	25%	55%	-
6103.33.00.00	--Of cotton . . . . .	No.	18%	25%	55%	-
6103.39.00.00	--Of synthetic fibres . . . . .	No.	18%	25%	55%	-
	--Of other textile materials . . . . .	No.	18%	25%	55%	-
6103.41.00.	--Trousers, bib and brace overalls, breeches and shorts					
11	--Of wool or fine animal hair . . . . .	No.	18%	25%	55%	-
12	--Of cotton . . . . .	No.				*
19	--Of synthetic fibres . . . . .	No.				*
20	--Of other textile materials . . . . .	No.				*
	--Trousers, bib and brace overalls, breeches					
	----Men's . . . . .	No.				*
	----Boys', sizes 8 to 18 . . . . .	No.				*
	----Other boys' . . . . .	No.				*
	----Shorts . . . . .	No.				*

TABLE 61.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 61-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
6103.42.00.	--Of cotton . . . . . ----Trousers, bib and brace overalls, breeches		18%	25%	55%	-
11	----Men's . . . . .	No.				*
12	----Boys', sizes 8 to 18 . . . . .	No.				*
19	----Other boys' . . . . .	No.				*
20	----Shorts . . . . .	No.				*
6103.43.00.	--Of synthetic fibres . . . . . ----Trousers, bib and brace overalls, breeches		18%	25%	55%	-
11	----Men's . . . . .	No.				*
12	----Boys', sizes 8 to 18 . . . . .	No.				*
19	----Other boys' . . . . .	No.				*
20	----Shorts . . . . .	No.				*
6103.49.00.	--Of other textile materials . . . . . ----Trousers, bib and brace overalls, breeches . . . . .		18%	25%	55%	-
10	----Shorts . . . . .	No.				*
20	----Shorts . . . . .	No.				*
61.04	Women's or girls' suits, ensembles, jackets, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.					
	-Suits					
6104.11.00.00	--Of wool or fine animal hair . . . . .	No.	18%	25%	55%	-
6104.12.00.00	--Of cotton . . . . .	No.	18%	25%	55%	-
6104.13.00.00	--Of synthetic fibres . . . . .	No.	18%	25%	55%	-
6104.19.00.00	--Of other textile materials . . . . .	No.	18%	25%	55%	-
	-Ensembles					
6104.21.00.00	--Of wool or fine animal hair . . . . .	No.	18%	25%	55%	-
6104.22.00.00	--Of cotton . . . . .	No.	18%	25%	55%	-
6104.23.00.00	--Of synthetic fibres . . . . .	No.	18%	25%	55%	-
6104.29.00.00	--Of other textile materials . . . . .	No.	18%	25%	55%	-
	-Jackets					
6104.31.00.00	--Of wool or fine animal hair . . . . .	No.	18%	25%	55%	-
6104.32.00.00	--Of cotton . . . . .	No.	18%	25%	55%	-
6104.33.00.00	--Of synthetic fibres . . . . .	No.	18%	25%	55%	-
6104.39.00.00	--Of other textile materials . . . . .	No.	18%	25%	55%	-
	-Dresses					
6104.41.00.	--Of wool or fine animal hair . . . . .	No.	18%	25%	55%	-
10	----Women's . . . . .	No.				*
20	----Girls', sizes 7 to 14 . . . . .	No.				*
90	----Other girls' . . . . .	No.				*
6104.42.00.	--Of cotton . . . . .		18%	25%	55%	-
10	----Women's . . . . .	No.				*
20	----Girls', sizes 7 to 14 . . . . .	No.				*
90	----Other girls' . . . . .	No.				*
6104.43.00.	--Of synthetic fibres . . . . . ----Containing 85 % or more by weight of polyesters		18%	25%	55%	-
11	----Women's . . . . .	No.				*
12	----Girls', sizes 7 to 14 . . . . .	No.				*
19	----Other girls' . . . . .	No.				*
21	----Other, of polyesters	No.				*
22	----Women's . . . . .	No.				*
29	----Girls', sizes 7 to 14 . . . . .	No.				*
	----Other girls' . . . . .	No.				*

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
 (In accordance with the Harmonized System)

PAGE 61-5

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
6104.43.00. (cont.)	-----Of acrylic or modacrylic 31 -----Women's . . . . . 32 -----Girls', sizes 7 to 14 . . . . . 39 -----Other girls' . . . . . 91 -----Of other synthetic fibres 92 -----Women's . . . . . 93 -----Girls', sizes 7 to 14 . . . . . 99 -----Other girls' . . . . .	No. No. No. No. No. No. No. No. No.				*
6104.44.00.	-Of artificial fibres . . . . . 10 -----Women's . . . . . 20 -----Girls', sizes 7 to 14 . . . . . 90 -----Other girls' . . . . .	18%	25%	55%	-	*
6104.49.00.00	--Of other textile materials . . . . .	No.	18%	25%	55%	-
6104.51.00.00	-Skirts and divided skirts -Of wool or fine animal hair . . . . .	No.	18%	25%	55%	-
6104.52.00.00	-Of cotton . . . . .	No.	18%	25%	55%	-
6104.53.00.	-Of synthetic fibres . . . . .	No.	18%	25%	55%	*
10	-----Containing 85 % or more by weight of polyesters . . . . .	No.				*
20	-----Other, of polyesters . . . . .	No.				*
30	-----Of acrylic or modacrylic . . . . .	No.				*
90	-----Of other synthetic fibres . . . . .	No.				*
6104.59.00.00	--Of other textile materials . . . . .	No.	18%	25%	55%	-
6104.61.00.	-Trousers, bib and brace overalls, breches and shorts -Of wool or fine animal hair . . . . .		18%	25%	55%	-
11	-----Trousers, bib and brace overalls, breches -----Women's . . . . .	No.				*
12	-----Girls', sizes 7 to 14 . . . . .	No.				*
19	-----Other girls' . . . . .	No.				*
20	-----Shorts . . . . .	No.				*
6104.62.00.	-Of cotton . . . . . -----Trousers, bib and brace overalls, breches		18%	25%	55%	-
11	-----Women's . . . . .	No.				*
12	-----Girls', sizes 7 to 14 . . . . .	No.				*
19	-----Other girls' . . . . .	No.				*
20	-----Shorts . . . . .	No.				*
6104.63.00.	-Of synthetic fibres . . . . . -----Trousers, bib and brace overalls, breches, of polyesters		18%	25%	55%	-
11	-----Women's . . . . .	No.				*
12	-----Girls', sizes 7 to 14 . . . . .	No.				*
19	-----Other girls' . . . . .	No.				*
20	-----Shorts . . . . .	No.				*
6104.69.00.	-----Trousers, bib and brace overalls, breches, of other synthetic fibres 31 -----Women's . . . . . 32 -----Girls', sizes 7 to 14 . . . . . 39 -----Other girls' . . . . . 40 -----Shorts, of other synthetic fibres . . . . .	No. No. No. No.	18%	25%	55%	-
10	-----Other textile materials . . . . . -----Trousers, bib and brace overalls, breches . . . . .	No.				*
20	-----Shorts . . . . .	No.				*

TABLE 61.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 61-6

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
61.05	Men's or boys' shirts, knitted or crocheted.					
6105.10.00.	-Of cotton . . . . .		18%	25%	55%	-
11	----With tailored collar . . . . .	No.				*
12	----Men's . . . . .	No.				*
19	----Boys', sizes 8 to 18 . . . . .	No.				*
91	----Other boys' . . . . .	No.				*
92	----Other shirts . . . . .	No.				*
99	----Men's . . . . .	No.				*
6105.20.00.	-Of man-made fibres . . . . .		18%	25%	55%	-
	----With tailored collar, containing 85 % or more by weight of polyesters . . . . .	No.				*
11	----Men's . . . . .	No.				*
12	----Boys', sizes 8 to 18 . . . . .	No.				*
19	----Other boys' . . . . .	No.				*
	----Other shirts, containing 85 % or more by weight of polyesters . . . . .	No.				*
21	----Men's . . . . .	No.				*
22	----Boys', sizes 8 to 18 . . . . .	No.				*
29	----Other boys' . . . . .	No.				*
	----Other shirts with tailored collar, of polyesters . . . . .	No.				*
31	----Men's . . . . .	No.				*
32	----Boys', sizes 8 to 18 . . . . .	No.				*
39	----Other boys' . . . . .	No.				*
	----Other shirts, of polyesters . . . . .	No.				*
41	----Men's . . . . .	No.				*
42	----Boys', sizes 8 to 18 . . . . .	No.				*
49	----Other boys' . . . . .	No.				*
	----With tailored collar, of acrylic or modacrylic . . . . .	No.				*
51	----Men's . . . . .	No.				*
52	----Boys', sizes 8 to 18 . . . . .	No.				*
59	----Other boys' . . . . .	No.				*
	----Other shirts, of acrylic or modacrylic . . . . .	No.				*
61	----Men's . . . . .	No.				*
62	----Boys', sizes 8 to 18 . . . . .	No.				*
69	----Other boys' . . . . .	No.				*
	----With tailored collar, of other man-made fibres . . . . .	No.				*
81	----Men's . . . . .	No.				*
82	----Boys', sizes 8 to 18 . . . . .	No.				*
89	----Other boys' . . . . .	No.				*
	----Other shirts, of other man-made fibres . . . . .	No.				*
91	----Men's . . . . .	No.				*
92	----Boys', sizes 8 to 18 . . . . .	No.				*
99	----Other boys' . . . . .	No.				*
6105.90.00.	-Of other textile materials . . . . .		18%	25%	55%	-
10	----With tailored collar . . . . .	No.				*
20	----Other shirts . . . . .	No.				*
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.					
6106.10.00.	-Of cotton . . . . .		18%	25%	55%	-
10	----Women's . . . . .	No.				*
20	----Girls', sizes 7 to 14 . . . . .	No.				*
90	----Other girls' . . . . .	No.				*

TABLE 61.2 (CONT.)

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## CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 61-7

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
6106.20.00.	-Of man-made fibres . . . . . ----Containing 85 % or more by weight of polyesters		18%	25%	55%	-
11	-----Women's . . . . .	No.				*
12	-----Girls', sizes 7 to 14 . . . . .	No.				*
19	-----Other girls' . . . . .	No.				*
21	-----Other, of polyesters . . . . .	No.				*
22	-----Women's . . . . .	No.				*
29	-----Girls', sizes 7 to 14 . . . . .	No.				*
	-----Other girls' . . . . .	No.				*
	-----Of acrylic or modacrylic . . . . .	No.				*
31	-----Women's . . . . .	No.				*
32	-----Girls', sizes 7 to 14 . . . . .	No.				*
39	-----Other girls' . . . . .	No.				*
91	-----Of other man-made fibres . . . . .	No.				*
92	-----Women's . . . . .	No.				*
99	-----Girls', sizes 7 to 14 . . . . .	No.				*
	-----Other girls' . . . . .	No.				*
6106.90.00.00	-Of other textile materials . . . . .	No.	18%	25%	55%	-
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted and crocheted.					
6107.11.00.	-Underpants and briefs --Of cotton . . . . .		18%	25%	55%	-
10	----Containing 85 % or more by weight of cotton . . . . .	No.				*
90	-----Other . . . . .	No.				*
6107.12.00.	-Of man-made fibres . . . . .		18%	25%	55%	-
10	----Of polyesters . . . . .	No.				*
20	----Of nylon . . . . .	No.				*
90	----Of other man-made fibres . . . . .	No.				*
6107.19.00.00	-Of other textile materials . . . . .	No.	18%	25%	55%	-
6107.21.00.	-Nightshirts and pyjamas --Of cotton . . . . .		18%	25%	55%	-
10	----Men's . . . . .	No.				*
20	----Boys', sizes 8 to 18 . . . . .	No.				*
90	----Other boys' . . . . .	No.				*
6107.22.00.	--Of man-made fibres . . . . .		18%	25%	55%	-
10	----Men's . . . . .	No.				*
20	----Boys', sizes 8 to 18 . . . . .	No.				*
90	----Other boys' . . . . .	No.				*
6107.29.00.00	--Of other textile materials . . . . .	No.	18%	25%	55%	-
	-Other --Of cotton . . . . .	No.	18%	25%	55%	-
6107.91.00.00	--Of man-made fibres . . . . .	No.	18%	25%	55%	-
6107.92.00.00	--Of other textile materials . . . . .	No.	18%	25%	55%	-

TABLE 61.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 61-8

Code or Number	Description of Goods	Unit of Meas.	Tariffs		
			BP	MFN	Gen
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.				
6108.11.00.	-Slips and petticoats --Of man-made fibres . . . . . ---Of nylon . . . . . 11 -----Women's . . . . . 12 -----Girls', sizes 7 to 14 . . . . . 19 -----Other girls' . . . . . ---Of other man-made fibres . . . . . 91 -----Women's . . . . . 92 -----Girls', sizes 7 to 14 . . . . . 99 -----Other girls' . . . . . 6108.19.00.00	18% No. No. No. No. No. No. No.	25% 55%		-
6108.21.00.	-Briefs and panties --Of cotton . . . . . ---Women's . . . . . 20 -----Girls', sizes 7 to 14 . . . . . 90 -----Other girls' . . . . . 6108.22.00.	No. No. No. 18% No. No. No. No.	25% 55%		-
10	11 -----Women's . . . . . 12 -----Girls', sizes 7 to 14 . . . . . 19 -----Other girls' . . . . . ---Of other man-made fibres . . . . . 91 -----Women's . . . . . 92 -----Girls', sizes 7 to 14 . . . . . 99 -----Other girls' . . . . . 6108.29.00.00	No. No. No. No. No. No. No.	25% 55%		-
6108.31.00.	-Nightdresses and pyjamas --Of cotton . . . . . ---Women's . . . . . 20 -----Girls', sizes 7 to 14 . . . . . 90 -----Other girls' . . . . . 6108.32.00.	No. No. No. 18% No. No. No.	25% 55%		-
10	11 -----Women's . . . . . 12 -----Girls', sizes 7 to 14 . . . . . 19 -----Other girls' . . . . . ---Of nylon . . . . . 21 -----Women's . . . . . 22 -----Girls', sizes 7 to 14 . . . . . 29 -----Other girls' . . . . . ---Of other man-made fibres . . . . . 91 -----Women's . . . . . 92 -----Girls', sizes 7 to 14 . . . . . 99 -----Other girls' . . . . . 6108.39.00.00	No. No. No. No. No. No. No. No. No. No.	25% 55%		-
6108.91.00.00	-Other --Of cotton . . . . . 6108.92.00.	No.	18%	25%	55%
10	--Of man-made fibres . . . . . 90 -----Of nylon . . . . . 6108.99.00.00	No.	18%	25%	55%
90	--Of other man-made fibres . . . . . --Of other textile materials . . . . .	No.	18%	25%	55%

TABLE 61.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 61-9

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
61.09	T-shirts, singlets and other vests, knitted or crocheted.					
6109.10.00.	-Of cotton . . . . .	No.	18%	25%	55%	-
10	----Men's or women's . . . . .	No.				*
20	----Boys', sizes 8 to 18; girls', sizes 7 to 14 . . . . .	No.				*
90	----Other boys' or girls' . . . . .	No.				*
6109.90.00.	-Of other textile materials . . . . .		18%	25%	55%	-
	----Of polyesters . . . . .	No.				*
11	----Men's or women's . . . . .	No.				*
12	----Boys', sizes 8 to 18; girls', sizes 7 to 14 . . . . .	No.				*
19	----Other boys' or girls' . . . . .	No.				*
	----Of acrylic or modacrylic . . . . .	No.				*
21	----Men's or women's . . . . .	No.				*
22	----Boys', sizes 8 to 18; girls', sizes 7 to 14 . . . . .	No.				*
29	----Other boys' or girls' . . . . .	No.				*
	----Of other textile materials . . . . .	No.				*
91	----Men's or women's . . . . .	No.				*
92	----Boys', sizes 8 to 18; girls', sizes 7 to 14 . . . . .	No.				*
99	----Other boys' or girls' . . . . .	No.				*
61.10	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted.					
6110.10.00.	-Of wool or fine animal hair . . . . .	No.	18%	25%	55%	-
10	----Men's; boys', sizes 8 to 18 . . . . .	No.				*
20	----Women's; girls', sizes 7 to 14 . . . . .	No.				*
90	----Other boys' or girls' . . . . .	No.				*
6110.20.00.	-Of cotton . . . . .		18%	25%	55%	-
	----Brushed or fleeced . . . . .	No.				*
11	----Men's; boys', sizes 8 to 18 . . . . .	No.				*
12	----Women's; girls', sizes 7 to 14 . . . . .	No.				*
19	----Other boys' or girls' . . . . .	No.				*
	----Not brushed or fleeced . . . . .	No.				*
21	----Men's; boys', sizes 8 to 18 . . . . .	No.				*
22	----Women's; girls', sizes 7 to 14 . . . . .	No.				*
29	----Other boys' or girls' . . . . .	No.				*
6110.30.00.	-Of man-made fibres . . . . .		18%	25%	55%	-
	----Of acrylic or modacrylic, brushed or fleeced . . . . .	No.				*
11	----Men's; boys', sizes 8 to 18 . . . . .	No.				*
12	----Women's; girls', sizes 7 to 14 . . . . .	No.				*
19	----Other boys' or girls' . . . . .	No.				*
	----Of acrylic or modacrylic, not brushed or fleeced . . . . .	No.				*
21	----Men's; boys', sizes 8 to 18 . . . . .	No.				*
22	----Women's; girls', sizes 7 to 14 . . . . .	No.				*
29	----Other boys' or girls' . . . . .	No.				*
	----Of other man-made fibres, brushed or fleeced . . . . .	No.				*
81	----Men's; boys', sizes 8 to 18 . . . . .	No.				*
82	----Women's; girls', sizes 7 to 14 . . . . .	No.				*
89	----Other boys' or girls' . . . . .	No.				*

TABLE 61.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 61-10

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
6110.30.00. (cont.)	----Of other man-made fibres, not brushed or fleeced ----Men's; boys', sizes 8 to 18 . . . . . ----Women's; girls', sizes 7 to 14 . . . . . ----Other boys' or girls' . . . . .	No. No. No.				*
91						*
92						*
99						*
6110.90.00.00	-Of other textile materials . . . . .	No.	18%	25%	55%	-
61.11	Babies' garments and clothing accessories, knitted or crocheted.					
6111.10.00.	-Of wool of fine animal hair . . . . .		18%	25%	55%	-
10	----Trousers, bib and brace overalls, breeches and coveralls . . . . .	No.				*
20	----Shirts, T-shirts, blouses, pullovers and cardigans . . . . .	No.				*
30	----Other garments . . . . .	No.				*
40	----Clothing accessories . . . . .	-				*
6111.20.00.	-Of cotton . . . . .		18%	25%	55%	-
10	----Trousers, bib and brace overalls, breeches and coveralls . . . . .	No.				*
20	----Shirts, T-shirts, blouses, pullovers and cardigans . . . . .	No.				*
30	----Sleepwear and underclothing . . . . .	No.				*
40	----Other garments . . . . .	No.				*
50	----Hosiery . . . . .	pair				*
60	----Clothing accessories . . . . .	-				*
6111.30.00.	-Of synthetic fibres . . . . .		18%	25%	55%	-
10	----Trousers, bib and brace overalls, breeches and coveralls . . . . .	No.				*
20	----Shirts, T-shirts, blouses, pullovers and cardigans . . . . .	No.				*
30	----Sleepwear and underclothing . . . . .	No.				*
40	----Other garments . . . . .	No.				*
50	----Hosiery . . . . .	pair				*
60	----Clothing accessories . . . . .	-				*
6111.90.00.00	-Of other textile materials . . . . .	-	18%	25%	55%	-
61.12	Track suits, ski suits and swimwear, knitted or crocheted.					
6112.11.00.	-Track suits					
10	--Of cotton . . . . .		18%	25%	55%	-
20	----Men's . . . . .	No.				*
30	----Women's . . . . .	No.				*
90	----Boys', sizes 8 to 18; girls', sizes 7 to 14 . . . . .	No. No.				*
6112.12.00.	--Of synthetic fibres . . . . .		18%	25%	55%	-
11	----Of polyesters, brushed or fleeced . . . . .	No.				*
12	----Men's . . . . .	No.				*
13	----Women's . . . . .	No.				*
19	----Boys', sizes 8 to 18; girls', sizes 7 to 14 . . . . .	No. No.				*
	--Other boys' or girls' . . . . .					*

TABLE 61.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 61-11

TABLE 61.2 (CONT.)

## CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 61-12

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
61.14	Other garments, knitted or crocheted.					
6114.10.00.00	-Of wool or fine animal hair . . . . .	No.	18%	25%	55%	-
6114.20.00.00	-Of cotton . . . . .	No.	18%	25%	55%	-
6114.30.00.00	-Of man-made fibres . . . . .	No.	18%	25%	55%	-
6114.90.00.00	-Of other textile materials . . . . .	No.	18%	25%	55%	-
61.15	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.					
6115.11.00.00	-Panty hose and tights					
	--Of synthetic fibres, measuring per single yarn less than 67 decitex . . . . .	pair	18%	25%	55%	-
6115.12.00.	--Of synthetic fibres, measuring per single yarn 67 decitex or more . . . . .	pair	18%	25%	55%	-
10	----Of nylon . . . . .	pair				
20	----Of other synthetic fibres . . . . .	pair				
6115.19.00.00	-Of other textile materials . . . . .	pair	18%	25%	55%	-
6115.20.00.	-Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex . . . . .		17.5%	17.5% and 3.3¢ /pair	35% and 12.5¢ /pair	-
10	-----Full-length . . . . .	pair				
20	-----Knee-length . . . . .	pair				
6115.91.00.	-Other					
	--Of wool or fine animal hair . . . . .		20%	20%	40% and 12.5¢ /pair	13%
11	----Wholly of wool or of fine animal hair					*
12	----Men's or boys' . . . . .	pair				*
12	----Women's or girls' . . . . .	pair				*
91	----Other					*
92	----Men's or boys' . . . . .	pair				*
6115.92.00.	----Women's or girls'	pair				*
6115.92.00.	-Of cotton . . . . .		17.5%	17.5% and 3.3¢ /pair	35% and 12.5¢ /pair	-
10	----Men's or boys'	pair				
20	----Women's or girls'	pair				
6115.93.00.	--Of synthetic fibres . . . . .		17.5%	17.5% and 3.3¢ /pair	35% and 12.5¢ /pair	-
11	----Of acrylic or modacrylic					*
12	----Men's or boys' . . . . .	pair				*
12	----Women's and girls' . . . . .	pair				*
21	----Of nylon					*
22	----Men's or boys' . . . . .	pair				*
22	----Women's and girls' . . . . .	pair				*
91	----Of other synthetic fibres					*
92	----Men's or boys' . . . . .	pair				*
6115.99.00.	----Women's and girls'	pair				*
6115.99.00.	--Of other textile materials . . . . .		17.5%	17.5% and 3.3¢ /pair	35% and 12.5¢ /pair	-
10	----Men's or boys'	pair				
20	----Women's or girls'	pair				

TABLE 61.2 (CONCL.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 61-13

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
61.16	Gloves, mittens and mitts, knitted or crocheted.					
6116.10.00.	-Gloves impregnated, coated or covered with plastics or rubber . . . . .		20%	25%	45%	16.5%
10	----Plastics . . . . .	pair				
20	----Rubber . . . . .	pair				
6116.91.00.	-Other --Of wool or fine animal hair . . . . .		20%	25%	45%	16.5%
10	----Men's or boys' . . . . .	pair				
20	----Women's or girls' . . . . .	pair				
6116.92.00.	--Of cotton . . . . .		20%	25%	45%	16.5%
10	----Work . . . . .	pair				
91	----Other than work					*
92	----Men's or boys' . . . . .	pair				*
6116.93.00.	--Of synthetic fibres . . . . .		20%	25%	45%	16.5%
10	----Work . . . . .	pair				*
	----Other than work, of acrylic or modacrylic					*
21	----Men's or boys' . . . . .	pair				
22	----Women's or girls' . . . . .	pair				
	----Other than work, of nylon					*
31	----Men's or boys' . . . . .	pair				
32	----Women's or girls' . . . . .	pair				
	----Other than work, of other synthetic fibres					*
91	----Men's or boys' . . . . .	pair				
92	----Women's or girls' . . . . .	pair				
6116.99.00.	--Of other textile materials . . . . .		20%	25%	45%	16.5%
10	----Men's or boys' . . . . .	pair				
20	----Women's or girls' . . . . .	pair				
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.					
6117.10.00.00	-Shawls, scarves, mufflers, mantillas, veils and the like . . . . .	No.	18%	25%	55%	-
6117.20.00.00	-Ties, bow ties and cravats . . . . .	doz	18%	25%	55%	-
6117.80	-Other accessories					
6117.80.10.00	--Belts; badges and the like . . . . .	-	15%	15%	45%	10%
6117.80.90.00	--Other . . . . .	-	18%	25%	55%	-
6117.90.00.00	-Parts . . . . .	-	18%	25%	55%	-



CHAPTER 61

APPENDIX



LEGAL NOTES REFERRED TO THE BOARD

## Chapter 61

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES,  
KNITTED OR CROCHETED

## Notes.

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover:
  - (a) Goods of heading No. 62.12;
  - (b) Worn clothing or other worn articles of heading No. 63.09; or
  - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.21).
3. For the purpose of heading Nos. 61.03 and 61.04:
  - (a) The term "suit" means a set of garments composed of two or three pieces made up in identical fabric and comprising:
    - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs, and
    - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition.

All of the components of a suit must be of the same fabric construction, style, colour and composition; they must also be of corresponding or compatible size. If several separate components to cover the lower part of the body are presented together (for example, trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be the trousers, or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions:

    - morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
    - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
    - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
  - (b) The term "ensemble" means a set of garments (other than suits and articles of heading No. 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
    - one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and
    - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading No. 61.12.
4. Heading Nos. 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10cm x 10cm. Heading No. 61.05 does not cover sleeveless garments.

## 5. For the purpose of heading No. 61.11:

- (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86cm; it also covers babies' napkins;
- (b) Articles which are, *prima facie*, classifiable both in heading No. 61.11 and in other headings of this Chapter are to be classified in heading No. 61.11.

## 6. For the purpose of heading No. 61.12, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

- (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
- (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
  - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
  - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

7. Garments which are, *prima facie*, classifiable both in heading No. 61.13 and in other headings of this Chapter, excluding heading No. 61.11, are to be classified in heading No. 61.13.

## 8. Articles of this Chapter which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings concerning women's or girls' garments.

## 9. Articles of this Chapter may be made of metal thread.

## APPENDIX 1: DRAFT SCHEDULE AS REFERRED TO THE BOARD

## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 61- 3

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
61.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03.					
6101.10.00	00	-Of wool or fine animal hair.....	No	18%	25%	55%	-
6101.20.00	00	-Of cotton.....	No	18%	25%	55%	-
6101.30.00	00	-Of man-made fibres.....	No	18%	25%	55%	-
6101.90.00	00	-Of other textile materials.....	No	18%	25%	55%	-
61.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.04.					
6102.10.00	00	-Of wool or fine animal hair.....	No	18%	25%	55%	-
6102.20.00	00	-Of cotton.....	No	18%	25%	55%	-
6102.30.00	00	-Of man-made fibres.....	No	18%	25%	55%	-
6102.90.00	00	-Of other textile materials.....	No	18%	25%	55%	-
61.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.					
		-Suits:					
6103.11.00	00	--Of wool or fine animal hair.....	No	18%	25%	55%	-
6103.12.00	00	--Of synthetic fibres.....	No	18%	25%	55%	-
6103.19.00	00	--Of other textile materials.....	No	18%	25%	55%	-
		-Ensembles:					
6103.21.00	00	--Of wool or fine animal hair.....	No	18%	25%	55%	-
6103.22.00	00	--Of cotton.....	No	18%	25%	55%	-
6103.23.00	00	--Of synthetic fibres.....	No	18%	25%	55%	-
6103.29.00	00	--Of other textile materials.....	No	18%	25%	55%	-
		-Jackets and blazers:					
6103.31.00	00	--Of wool or fine animal hair.....	No	18%	25%	55%	-
6103.32.00	00	--Of cotton.....	No	18%	25%	55%	-
6103.33.00	00	--Of synthetic fibres.....	No	18%	25%	55%	-
6103.39.00	00	--Of other textile materials.....	No	18%	25%	55%	-
		-Trousers, bib and brace overalls, breeches and shorts:					
6103.41.00	10	--Of wool or fine animal hair.....		18%	25%	55%	-
	10	-----Trousers, bib and brace overalls, breeches.....	No				
6103.42.00	20	-----Shorts.....	No				
	10	-----Trousers, bib and brace overalls, breeches.....	No	18%	25%	55%	-
	20	-----Shorts.....	No				
6103.43.00	10	--Of synthetic fibres.....		18%	25%	55%	-
	10	-----Trousers, bib and brace overalls, breeches.....	No				
	20	-----Shorts.....	No				

## CANADIAN TARIFF SCHEDULE

## Converted to the Harmonized System

PAGE 61- 4

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
6103.49.00		--Of other textile materials.....		18%	25%	55%	-
	10	----Trousers, bib and brace overalls, breeches.....	No				
	20	----Shorts.....	No				
61.04		Women's or girls' suits, ensembles, jackets, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.					
		-Suits:					
6104.11.00	00	--Of wool or fine animal hair.....	No	18%	25%	55%	-
6104.12.00	00	--Of cotton.....	No	18%	25%	55%	-
6104.13.00	00	--Of synthetic fibres.....	No	18%	25%	55%	-
6104.19.00	00	--Of other textile materials.....	No	18%	25%	55%	-
		-Ensembles:					
6104.21.00	00	--Of wool or fine animal hair.....	No	18%	25%	55%	-
6104.22.00	00	--Of cotton.....	No	18%	25%	55%	-
6104.23.00	00	--Of synthetic fibres.....	No	18%	25%	55%	-
6104.29.00	00	--Of other textile materials.....	No	18%	25%	55%	-
		-Jackets:					
6104.31.00	00	--Of wool or fine animal hair.....	No	18%	25%	55%	-
6104.32.00	00	--Of cotton.....	No	18%	25%	55%	-
6104.33.00	00	--Of synthetic fibres.....	No	18%	25%	55%	-
6104.39.00	00	--Of other textile materials.....	No	18%	25%	55%	-
		-Dresses:					
6104.41.00	00	--Of wool or fine animal hair.....	No	18%	25%	55%	-
6104.42.00	00	--Of cotton.....	No	18%	25%	55%	-
6104.43.00	00	--Of synthetic fibres.....		18%	25%	55%	-
		----Of polyester:					
	11	-----Wholly of polyester.....	No				
	19	-----Other.....	No				
	20	-----Acrylic.....	No				
	90	-----Other.....	No				
6104.44.00	00	--Of artificial fibres.....	No	18%	25%	55%	-
6104.49.00	00	--Of other textile materials.....	No	18%	25%	55%	-
		-Skirts and divided skirts:					
6104.51.00	00	--Of wool or fine animal hair.....	No	18%	25%	55%	-
6104.52.00	00	--Of cotton.....	No	18%	25%	55%	-
6104.53.00	00	--Of synthetic fibres.....	No	18%	25%	55%	-
6104.59.00	00	--Of other textile materials.....	No	18%	25%	55%	-
		-Trousers, bib and brace overalls, breeches and shorts:					
6104.61.00	10	--Of wool or fine animal hair.....		18%	25%	55%	-
		----Trousers, bib and brace overalls, breeches.....	No				
6104.62.00	20	----Shorts.....	No				
	10	--Of cotton.....		18%	25%	55%	-
		----Trousers, bib and brace overalls, breeches.....	No				
6104.63.00	20	----Shorts.....	No				
		--Of synthetic fibres.....		18%	25%	55%	-
	11	----Trousers, bib and brace overalls, breeches.....	No				
	12	----Shorts.....	No				
		----Of other synthetic fibres:					
	21	----Trousers, bib and brace overalls, breeches.....	No				
	22	----Shorts.....	No				
6104.69.00	10	--Of other textile materials.....		18%	25%	55%	-
		----Trousers, bib and brace overalls, breeches.....	No				
	20	----Shorts.....	No				

## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
61.05		Men's or boys' shirts, knitted or crocheted.					
6105.10.00		-Of cotton.....	No	18%	25%	55%	-
10		-----Wholly of cotton.....	No				
90		-----Other.....	No				
6105.20.00		-Of man-made fibres.....		18%	25%	55%	-
		-----Of polyester:					
11		-----Wholly of polyester.....	No				
19		-----Other.....	No				
20		-----Acrylic.....	No				
90		-----Of other man-made fibres.....	No				
6105.90.00	00	-Of other textile materials.....	No	18%	25%	55%	-
61.06		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.					
6106.10.00		-Of cotton.....	No	18%	25%	55%	-
10		-----Wholly of cotton.....	No				
90		-----Other.....	No				
6106.20.00		-Of man-made fibres.....		18%	25%	55%	-
		-----Of polyester:					
11		-----Wholly of polyester.....	No				
19		-----Other.....	No				
20		-----Acrylic.....	No				
90		-----Of other man-made fibres.....	No				
6106.90.00	00	-Of other textile materials.....	No	18%	25%	55%	-
61.07		Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.					
		-Underpants and briefs:					
6107.11.00	00	--Of cotton.....	No	18%	25%	55%	-
6107.12.00		--Of man-made fibres.....		18%	25%	55%	-
10		-----Of polyester.....	No				
20		-----Of nylon.....	No				
90		-----Of other man-made fibres.....	No				
6107.19.00	00	--Of other textile materials.....	No	18%	25%	55%	-
		-Nightshirts and pyjamas:					
6107.21.00	00	--Of cotton.....	No	18%	25%	55%	-
6107.22.00	00	--Of man-made fibres.....	No	18%	25%	55%	-
6107.29.00	00	--Of other textile materials.....	No	18%	25%	55%	-
		-Other:					
6107.91.00	00	--Of cotton.....	No	18%	25%	55%	-
6107.92.00	00	--Of man-made fibres.....	No	18%	25%	55%	-
6107.99.00	00	--Of other textile materials.....	No	18%	25%	55%	-
61.08		Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.					
		-Slips and petticoats:					
6108.11.00	00	--Of man-made fibres.....	No	18%	25%	55%	-
6108.19.00	00	--Of other textile materials.....	No	18%	25%	55%	-
		-Briefs and panties:					
6108.21.00	00	--Of cotton.....	No	18%	25%	55%	-
6108.22.00	00	--Of man-made fibres.....	No	18%	25%	55%	-
6108.29.00	00	--Of other textile materials.....	No	18%	25%	55%	-

## APPENDIX 1: (CONT.)

## CANADIAN TARIFF SCHEDULE

## Converted to the Harmonized System

PAGE 61- 6

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
6108.31.00	00	-Nightdresses and pyjamas: --Of cotton.....	No	18%	25%	55%	-
6108.32.00		--Of man-made fibres.....		18%	25%	55%	-
	10	-----Of polyester.....	No				
	20	-----Of nylon.....	No				
	90	-----Other.....	No				
6108.39.00	00	--Of other textile materials.....	No	18%	25%	55%	-
		-Other: --Of cotton.....	No	18%	25%	55%	-
6108.91.00	00	--Of man-made fibres.....	No	18%	25%	55%	-
6108.92.00	00	--Of other textile materials.....	No	18%	25%	55%	-
6108.99.00	00		No	18%	25%	55%	-
61.09		T-shirts, singlets and other vests, knitted or crocheted.					
6109.10.00		-Of cotton.....		18%	25%	55%	-
	10	-----Men's or boys'.....	No				
	20	-----Women's or girls'.....	No				
6109.90.00		-Of other textile materials.....		18%	25%	55%	-
	10	-----Men's or boys'.....	No				
	20	-----Women's or girls'.....	No				
61.10		Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted.					
6110.10.00		-Of wool or fine animal hair.....		18%	25%	55%	-
	10	-----Men's or boys'.....	No				
	20	-----Women's or girls'.....	No				
6110.20.00		-Of cotton.....		18%	25%	55%	-
	10	-----Men's or boys'.....	No				
	20	-----Women's or girls'.....	No				
6110.30.00		-Of man-made fibres.....		18%	25%	55%	-
		-----Acrylic:					
	11	-----Men's or boys'.....	No				
	12	-----Women's or girls'.....	No				
		-----Other:					
	91	-----Men's or boys'.....	No				
	92	-----Women's or girls'.....	No				
6110.90.00		-Of other textile materials.....		18%	25%	55%	-
	10	-----Men's or boys'.....	No				
	20	-----Women's or girls'.....	No				
61.11		Babies' garments and clothing accessories, knitted or crocheted.					
6111.10.00	00	-Of wool or fine animal hair.....	No	18%	25%	55%	-
6111.20.00	00	-Of cotton.....	No	18%	25%	55%	-
6111.30.00	00	-Of synthetic fibres.....	No	18%	25%	55%	-
6111.90.00	00	-Of other textile materials.....	No	18%	25%	55%	-
61.12		Track suits, ski suits and swimwear, knitted or crocheted.					
6112.11.00		-Track suits: --Of cotton.....		18%	25%	55%	-
	10	-----Men's or boys'.....	No				
	20	-----Women's or girls'.....	No				

## APPENDIX 1: (CONT.)

## CANADIAN TARIFF SCHEDULE

## Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
6112.12.00		--Of synthetic fibres.....	No	18%	25%	55%	-
	10	----Men's or boys'	No				
	20	----Women's or girls'	No				
6112.19.00		--Of other textile materials.....	No	18%	25%	55%	-
	10	----Men's or boys'	No				
	20	----Women's or girls'	No				
6112.20.00	00	-Ski suits.....	No	18%	25%	55%	-
		-Men's or boys' swimwear:					
6112.31.00	00	--Of synthetic fibres.....	No	18%	25%	55%	-
6112.39.00	00	--Of other textile materials.....	No	18%	25%	55%	-
		-Women's or girls' swimwear:					
6112.41.00	00	--Of synthetic fibres.....	No	18%	25%	55%	-
6112.49.00	00	--Of other textile materials.....	No	18%	25%	55%	-
61.13							
6113.00.00	00	Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 59.07.....	No	18%	25%	55%	-
61.14		Other garments, knitted or crocheted.					
6114.10.00	00	-Of wool or fine animal hair.....	No	18%	25%	55%	-
6114.20.00	00	-Of cotton.....	No	18%	25%	55%	-
6114.30.00	00	-Of man-made fibres.....	No	18%	25%	55%	-
6114.90.00	00	-Of other textile materials.....	No	18%	25%	55%	-
61.15		Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.					
6115.11.00	00	-Panty hose and tights:					
		--Of synthetic fibres, measuring per single yarn less than 67 decitex.....	pair	18%	25%	55%	-
6115.12.00		--Of synthetic fibres, measuring per single yarn 67 decitex or more.....	pair	18%	25%	55%	-
	10	----Of nylon.....	pair				
	20	----Of other synthetic fibres.....	pair				
6115.19.00	00	--Of other textile materials.....	pair	18%	25%	55%	-
6115.20.00		-Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex.....		17.5%	17.5% and 3.3¢ per pair	35% and 12.5¢ per pair	-
	10	----Full-length.....	pair				
	20	----Knee-length.....	pair				
6115.91.00		-Other:					
		--Of wool or fine animal hair.....		20%	20%	40% and 12.5¢ per pair	13.3%
	10	----Men's or boys'	pair				
	20	----Women's or girls'	pair				
6115.92.00		--Of cotton.....		17.5%	17.5% and 3.3¢ per pair	35% and 12.5¢ per pair	-
	10	----Men's or boys'	pair				
	20	----Women's or girls'	pair				

## APPENDIX 1: (CONCL.)

## CANADIAN TARIFF SCHEDULE

## Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
6115.93.00		--Of synthetic fibres.....		17.5%	17.5% and 3.3¢ per pair	35% and 12.5¢ per pair	-
		-----Acrylic:					
	11	-----Men's or boys'	pair				
	12	-----Women's and girls'	pair				
		-----Of nylon:					
	21	-----Men's or boys'	pair				
	22	-----Women's or girls'	pair				
		-----Of other synthetic fibres:					
	91	-----Men's or boys'	pair				
	92	-----Women's or girls'	pair				
6115.99.00		--Of other textile materials.....		17.5%	17.5% and 3.3¢ per pair	35% and 12.5¢ per pair	-
		10 -----Men's or boys'	pair				
	20	-----Women's or girls'	pair				
61.16		Gloves, mittens and mitts, knitted or crocheted.					
6116.10.00		-Gloves impregnated, coated or covered with plastics or rubber.....		20%	25%	45%	16.5%
	10	-----Plastics.....	pair				
	20	-----Rubber.....	pair				
		-Other:					
6116.91.00		--Of wool or fine animal hair.....		20%	25%	45%	16.5%
	10	-----Men's or boys'	pair				
	20	-----Women's or girls'	pair				
6116.92.00		--Of cotton.....		20%	25%	45%	16.5%
	10	-----Work.....	pair				
		-----Other than work:					
	21	-----Men's or boys'	pair				
	22	-----Women's or girls'	pair				
6116.93.00		--Of synthetic fibres.....		20%	25%	45%	16.5%
	10	-----Work.....	pair				
		-----Other than work, acrylic:					
	21	-----Men's or boys'	pair				
	22	-----Women's or girls'	pair				
		-----Other than work, of nylon:					
	31	-----Men's or boys'	pair				
	32	-----Women's or girls'	pair				
		-----Other:					
	91	-----Men's or boys'	pair				
	92	-----Women's or girls'	pair				
6116.99.00		--Of other textile materials.....		20%	25%	45%	16.5%
	10	-----Men's or boys'	pair				
	20	-----Women's or girls'	pair				
61.17		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.					
6117.10.00	00	-Shawls, scarves, mufflers, mantillas, veils and the like.....	No	18%	25%	55%	-
6117.20.00	00	-Ties, bow ties and cravats.....	Doz	18%	25%	55%	-
6117.80		-Other accessories					
6117.80.10	00	---Belts; badges and the like.....	-	15%	15%	45%	10%
6117.80.90	00	---Other.....	-	18%	25%	55%	-
6117.90.00	00	-Parts.....	-	18%	25%	55%	-

CHAPTER 62Articles of Apparel and Clothing Accessories,  
Not Knitted or CrochetedA. Introduction

Proposed Chapter 62 incorporates, in whole or in part, 16 items of the Customs Tariff as listed below:

- 44100-1 ... gun or pistol covers or cases, game bags ...
- 52305-1 Clothing, wearing apparel and other articles ... of cotton ...
- \*52310-1 Handkerchiefs, wholly of cotton
- 53305-1 Clothing, wearing apparel and articles ... of wool or hair ...
- 54305-1 Clothing, wearing apparel ... of vegetable fibres ...
- 54321-1 ... handkerchiefs, wholly of flax or hemp ...  
... when the textile component ... is more than 50% ... of silk:
- \*55301-1 Handkerchiefs, made from woven fabric
- \*55302-1 Headsquares, scarves or mufflers, made from woven fabrics
- 55303-1 Clothing ... from woven fabrics ... wholly or partially manufactured
- 56300-1 Clothing, wearing apparel ... of man-made fibres ...
- 56400-1 Church vestments; parts thereof
- 56405-1 Prayer shawls ... fringes and prayer shawl bags; parts thereof
- \*56500-1 Saris of any material
- 56805-1 Knitted garments, knitted fabrics and knitted goods, n.o.p.
- 56830-1 Gloves and mitts of all kinds, n.o.p.
- 57800-1 Regalia, badges and belts of all kinds, n.o.p.

B. The Board's Analysis and Recommendations

The Board did not receive any submission pertaining to this Chapter. The Board's analysis did, however, reveal a number of instances where the proposed Schedule for Chapter 62 contained changes in rates of duty from the Customs Tariff which meet the Board's criteria for consideration of restoration. The relevant rate and related nomenclature recommendations for this Chapter are listed below.

The first recommendation deals with imports of cotton saris currently classified to tariff item 56500-1 at 9.1 p.c. MFN, and dutiable at 22.5% MFN under subheading 6211.42. The Board recommends a breakout of saris of cotton with the current MFN rate. This change, within the Board's criteria, would mean that the Schedule would now provide the 9.2% MFN rate for all saris.

\* Indicates that goods under the present tariff item are classified only to this Chapter.

		<u>MFN Rate</u>
6211.42	--Of cotton	
6211.42.10.00	---Saris . . . . .	No. 9.2%
6211.42.90.	---Other . . . . .	22.5%
10	-----Coveralls . . . . .	No.
20	-----Smocks and similar professional or shop coats . . . . .	No.
90	-----Other garments . . . . .	No.

The second recommendation deals with imports of handkerchiefs "Of other textile materials", i.e. other than of silk or silk waste, or of cotton, under subheading 6213.90 at 20% MFN which are currently classified under tariff item 54321-1 at 11.3 p.c. MFN if made wholly of flax or hemp. With the change in rate of duty being well in excess of 2.5 percentage points, and with \$151 thousand or 4.9 per cent of the present item being involved, the Board recommends restoration of the current rate. It is proposed that this be accomplished in the following manner. Restoration of the current MFN rate of 11.3 p.c. raises the weighted average rate for the remaining goods allocated to subheading 6213.90 to 25% MFN.

		<u>MFN Rate</u>
6213.90	-Of other textile materials	
6213.90.10.00	---Wholly of flax or hemp . . . . .	doz 11.3%
6213.90.90.	---Other . . . . .	25%
10	-----Of polyesters . . . . .	doz
90	-----Of other textile materials . . . . .	doz

It seems that a substantial volume of trade in "regalia, badges and belts of all kinds" currently provided for in tariff item 57800-1 at 15 p.c. MFN would be dutiable at 22.5% MFN under subheading 6217.10. The Board recommends that the current rate for these goods be restored as follows:

		<u>MFN Rate</u>
6217.10	-Accessories	
6217.10.10.00	---Belts; badges and the like . . . . .	- 15%
6217.10.90.00	---Other accessories . . . . .	- 22.5%

A substantial rate change in the proposed Schedule governs 57 per cent of the 1980-82 imports of "church vestments" under tariff item 56400-1, dutiable at 10 p.c. MFN, for which the rate of duty is either 22.5 or 25% MFN under heading 62.11. A simple solution, technically, would be the establishment of a subheading providing for church vestments. However, this would entail an amendment to the Convention. The alternative would be the addition of two tariff lines, one for church vestments and one for other

garments for each of 6211.32.00.00, 6211.33.00.00, 6211.39.00.00, 6211.42.00.00, 6211.43.90.00 and 6211.49.90.00. For instance, for the first of these, the revised proposed Schedule would read:

		<u>MFN</u>
		<u>Rate</u>
6211.32	--Of cotton	
6211.32.10.00	---Church vestments . . . . .	No. 10%
6211.32.90.00	---Other . . . . .	No. 22.5%

Thus the restoration of the current rate for church vestments would require an increment of 12 tariff lines where the volume of trade involved meets the Board's criterion. Furthermore, eight more lines would be needed in headings 62.11 and 62.17, where the specific mention of church vestments would make sense, even though the volume of trade criterion were not met. As stated in the preceding Chapter, where the remainder of these articles are classified, it is the Board's view that the requirement of 20 new tariff lines for the restoration of the current rate for church vestments would ignore the Minister's caution to keep the proposed Schedule simple and condensed. Therefore, it does not recommend restoration of the current MFN rate of duty by the addition of new tariff lines in this instance. A simpler alternative would be to introduce a provision in the Supplementary Annex for church vestments at the present concessionary rate, which was recommended in Chapter 61.

The Board further recommends the following adjustments to the Legal Notes at the beginning of the Chapter to correspond to the current official text of the HS.

In the English text of Legal Note 3 add "s" to "purpose".

In the English text of Legal Note 3(a), paragraph 6, line 2, delete one "p" from "stripped".

In the French text of Legal Note 3(b), last paragraph, line 1, replace "une" by "un".

In the English text of Legal Note 4 add "s" to "purpose".

In the French text of Legal Note 4(a), line 1, replace "terms" by "termes".

In the English text of Legal Note 6, line 1, add "s" to "purpose".

In the French text of Legal Note 6, line 3, replace "destinée" by "destinés".

In the French text of Legal Note 6(a), line 1, replace "combination" by "combinaison".

In the French text of Legal Note 7, line 2, replace "côte" by "côté".

TABLE 62.1  
The Board's Nomenclature Recommendations

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6201.11.00.10	New class -----Men's . . . . . Pour hommes	5
6201.11.00.20	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets; pointures 8 à 18	5
6201.11.00.90	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6201.12.00.10	New class -----Men's . . . . . Pour hommes	5
6201.12.00.20	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	5
6201.12.00.90	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6201.13.00.11	New class -----Men's . . . . . Pour hommes	5
6201.13.00.12	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	5
6201.13.00.19	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6201.13.00.20	Delete from 6201.13.00.20 to 6201.13.00.90 and replace with the following 16 entries	5
6201.13.00.20	-----Containing 85 % or more by weight of polyesters . . . . . Contenant au moins 85 % en poids de polyesters	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6201.13.00.21	-----Men's . . . . . Pour hommes	
6201.13.00.22	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6201.13.00.29	-----Other boys' . . . . . Autres, pour garçonnets	
6201.13.00.30	-----Other, of polyesters, mixed mainly or solely with cotton . . . . . Autres, de polyesters, mélangés princi- palement ou uniquement avec du coton	
6201.13.00.31	-----Men's . . . . . Pour hommes	
6201.13.00.32	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6201.13.00.39	-----Other boys' . . . . . Autres, pour garçonnets	
6201.13.00.40	-----Other, of polyesters . . . . . Autres, de polyesters	
6201.13.00.41	-----Men's . . . . . Pour hommes	
6201.13.00.42	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6201.13.00.49	-----Other boys' . . . . . Autres, pour garçonnets	
6201.13.00.90	-----Of other man-made fibres . . . . . D'autres fibres synthétiques ou arti- ficielles	
6201.13.00.91	-----Men's . . . . . Pour hommes	
6201.13.00.92	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6201.13.00.99	-----Other boys' . . . . . Autres, pour garçonnets	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6201.90	-Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles . Anoraks, blousons et articles similaires	3
6201.91.00.10	-----Anoraks (including ski-jackets) . . . . . Anoraks	5
6201.91.00.11	New class -----Men's . . . . . Pour hommes	5
6201.91.00.12	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	5
6201.91.00.19	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6201.91.00.90	Renumber 6201.91.00.20 -----Wind-cheaters, wind-jackets and similar articles . . . . . Blousons et articles similaires	3
6201.91.00.21	New class -----Men's . . . . . Pour hommes	5
6201.91.00.22	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	5
6201.91.00.29	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6201.92.00.10	-----Anoraks (including ski-jackets) . . . . . Anoraks	5
6201.92.00.11	New class -----Men's . . . . . Pour hommes	5
6201.92.00.12	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6201.92.00.19	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6201.92.00.90	Renumber 6201.92.00.20 -----Wind-cheaters, wind-jackets and similar articles . . . . . Blousons et articles similaires	3
6201.92.00.21	New class -----Men's . . . . . Pour hommes	5
6201.92.00.22	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	5
6201.92.00.29	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6201.93.00.10	Delete from 6201.93.00.10 to 6201.93.00.99 and replace with the following 32 entries	5
6201.93.00.10	-----Anoraks (including ski-jackets), of nylon Anoraks, de nylon	
6201.93.00.11	-----Men's . . . . . Pour hommes	
6201.93.00.12	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6201.93.00.19	-----Other boys' . . . . . Autres, pour garçonnets	
6201.93.00.20	-----Wind-cheaters, wind-jackets and similar articles, of nylon . . . . . Blousons et articles similaires, de nylon	
6201.93.00.21	-----Men's . . . . . Pour hommes	
6201.93.00.22	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6201.93.00.29	-----Other boys' . . . . . Autres, pour garçonnets	

Reasons  
for  
Changes

<u>HS Code</u>	<u>Description of Goods</u>
6201.93.00.30	-----Anoraks (including ski-jackets), containing 85 % or more by weight of polyesters . . . . . Anoraks, contenant au moins 85 % en poids de polyesters
6201.93.00.31	-----Men's . . . . . Pour hommes
6201.93.00.32	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18
6201.93.00.39	-----Other boys' . . . . . Autres, pour garçonnets
6201.93.00.40	-----Wind-cheaters, wind-jackets and similar articles, containing 85 % or more by weight of polyesters . . . . . Blousons et articles similaires, contenant au moins 85 % en poids de polyesters
6201.93.00.41	-----Men's . . . . . Pour hommes
6201.93.00.42	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18
6201.93.00.49	-----Other boys' . . . . . Autres, pour garçonnets
6201.93.00.50	-----Other anoraks (including ski-jackets), of polyesters . . . . . Autres anoraks, de polyesters
6201.93.00.51	-----Men's . . . . . Pour hommes
6201.93.00.52	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18
6201.93.00.59	-----Other boys' . . . . . Autres, pour garçonnets
6201.93.00.60	-----Other wind-cheaters, wind-jackets and similar articles, of polyesters . . . . . Autres blousons et articles similaires, de polyesters

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6201.93.00.61	-----Men's . . . . . Pour hommes	
6201.93.00.62	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets; pointures 8 à 18	
6201.93.00.69	-----Other boys' . . . . . Autres, pour garçonnets	
6201.93.00.80	-----Anoraks (including ski-jackets), of other man-made fibres . . . . . Anoraks, d'autres fibres synthétiques ou artificielles	
6201.93.00.81	-----Men's . . . . . Pour hommes	
6201.93.00.82	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6201.93.00.89	-----Other boys' . . . . . Autres, pour garçonnets	
6201.93.00.90	-----Wind-cheaters, wind-jackets and similar articles, of other man-made fibres . . . Blousons et articles similaires, d'autres fibres synthétiques ou artificielles	
6201.93.00.91	-----Men's . . . . . Pour hommes	
6201.93.00.92	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6201.93.00.99	-----Other boys' . . . . . Autres, pour garçonnets	
6202.11.00.10	New class -----Women's . . . . . Pour femmes	5
6202.11.00.20	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6202.11.00.90	New class -----Other girls' . . . . . Autres, pour fillettes	5

<u>HS Code</u>	<u>Description of Goods</u>	Reasons for Changes
6202.12.00.10	New class -----Women's . . . . . Pour femmes	5
6202.12.00.20	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6202.12.00.90	New class -----Other girls' . . . . . Autres, pour fillettes	5
6202.13.00.11	New class -----Women's . . . . . Pour femmes	5
6202.13.00.12	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6202.13.00.19	New class -----Other girls' . . . . . Autres, pour fillettes	5
6202.13.00.20	Delete from 6202.13.00.20 to 6202.13.00.90 and replace with the following 16 entries	5
6202.13.00.20	-----Containing 85 % or more by weight of polyesters . . . . . Contenant au moins 85 % en poids de polyesters	
6202.13.00.21	-----Women's . . . . . Pour femmes	
6202.13.00.22	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6202.13.00.29	-----Other girls' . . . . . Autres, pour fillettes	
6202.13.00.30	-----Other, of polyesters, mixed mainly or solely with cotton . . . . . Autres, de polyesters, mélangés princi- palement ou uniquement avec du coton	
6202.13.00.31	-----Women's . . . . . Pour femmes	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6202.13.00.32	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6202.13.00.39	-----Other girls' . . . . . Autres, pour fillettes	
6202.13.00.40	-----Other, of polyesters . . . . . Autres, de polyesters	
6202.13.00.41	-----Women's . . . . . Pour femmes	
6202.13.00.42	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6202.13.00.49	-----Other girls' . . . . . Autres, pour fillettes	
6202.13.00.90	-----Of other man-made fibres . . . . . D'autres fibres synthétiques ou artificielles	
6202.13.00.91	-----Women's . . . . . Pour femmes	
6202.13.00.92	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6202.13.00.99	-----Other girls' . . . . . Autres, pour fillettes	
6202.90	-Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles . Anoraks, blousons et articles similaires	3
6202.91.00.10	-----Anoraks (including ski-jackets) . . . . . Anoraks	5
6202.91.00.11	New class -----Women's . . . . . Pour femmes	5
6202.91.00.12	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5

<u>HS Code</u>	<u>Description of Goods</u>	Reasons for Changes
6202.91.00.19	New class -----Other girls' . . . . . Autres, pour fillettes	5
6202.91.00.90	Renumber 6202.91.00.20 -----Wind-cheaters, wind-jackets and similar articles . . . . . Blousons et articles similaires	3
6202.91.00.21	New class -----Women's . . . . . Pour femmes	5
6202.91.00.22	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6202.91.00.29	New class -----Other girls' . . . . . Autres, pour fillettes	5
6202.92.00.10	-----Anoraks (including ski-jackets) . . . . . Anoraks	5
6202.92.00.11	New class -----Women's . . . . . Pour femmes	5
6202.92.00.12	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6202.92.00.19	New class -----Other girls' . . . . . Autres, pour fillettes	5
6202.92.00.90	Renumber 6202.92.00.20 -----Wind-cheaters, wind-jackets and similar articles . . . . . Blousons et articles similaires	3
6202.92.00.21	New class -----Women's . . . . . Pour femmes	5
6202.92.00.22	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6202.92.00.29	New class -----Other girls' . . . . . Autres, pour fillettes	5
6202.93.00.10	Delete from 6202.93.00.10 to 6202.93.00.99 and replace with the following 32 entries	5
6202.93.00.10	-----Anoraks (including ski-jackets), of nylon Anoraks, de nylon	
6202.93.00.11	-----Women's . . . . . Pour femmes	
6202.93.00.12	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6202.93.00.19	-----Other girls' . . . . . Autres, pour fillettes	
6202.93.00.20	-----Wind-cheaters, wind-jackets and similar articles, of nylon . . . . . Blousons et articles similaires, de nylon	
6202.93.00.21	-----Women's . . . . . Pour femmes	
6202.93.00.22	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6202.93.00.29	-----Other girls' . . . . . Autres, pour fillettes	
6202.93.00.30	-----Anoraks (including ski-jackets), containing 85 % or more by weight of polyesters . . . . . Anoraks, contenant au moins 85 % en poids de polyesters	
6202.93.00.31	-----Women's . . . . . Pour femmes	
6202.93.00.32	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6202.93.00.39	-----Other girls' . . . . . Autres, pour fillettes	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6202.93.00.40	-----Wind-cheaters, wind-jackets and similar articles, containing 85 % or more by weight of polyesters . . . . . Blousons et articles similaires, contenant au moins 85 % en poids de polyesters	
6202.93.00.41	-----Women's . . . . . Pour femmes	
6202.93.00.42	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6202.93.00.49	-----Other girls' . . . . . Autres, pour fillettes	
6202.93.00.50	-----Other anoraks (including ski-jackets), of polyesters . . . . . Autres anoraks, de polyesters	
6202.93.00.51	-----Women's . . . . . Pour femmes	
6202.93.00.52	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6202.93.00.59	-----Other girls' . . . . . Autres, pour fillettes	
6202.93.00.60	-----Other wind-cheaters, wind-jackets and similar articles, of polyesters . . . . . Autres blousons et articles similaires, de polyesters	
6202.93.00.61	-----Women's . . . . . Pour femmes	
6202.93.00.62	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6202.93.00.69	-----Other girls' . . . . . Autres, pour fillettes	
6202.93.00.80	-----Anoraks (including ski-jackets), of other man-made fibres . . . . . Anoraks, d'autres fibres synthétiques ou artificielles	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6202.93.00.81	-----Women's . . . . . Pour femmes	
6202.93.00.82	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6202.93.00.89	-----Other girls' . . . . . Autres, pour fillettes	
6202.93.00.90	-----Other wind-cheaters, wind-jackets and similar articles, of other man-made fibres . . . . . Blousons et articles similaires, d'autres fibres synthétiques ou artificielles	
6202.93.00.91	-----Women's . . . . . Pour femmes	
6202.93.00.92	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6202.93.00.99	-----Other girls' . . . . . Autres, pour fillettes	
6203.11.00.10	New class -----Men's . . . . . Pour hommes	5
6203.11.00.20	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	5
6203.11.00.90	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6203.12.00.10	New class -----Containing 85 % or more by weight of polyesters . . . . . Contenant au moins 85 % en poids de polyesters	5
6203.12.00.11	New class -----Men's . . . . . Pour hommes	5
6203.12.00.12	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6203.12.00.19	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6203.12.00.20	New class -----Other, of polyesters, mixed mainly or solely with wool or fine animal hair . . Autres, de polyesters, mélangés principale- ment ou uniquement avec de la laine ou du poil fin	5
6203.12.00.21	New class -----Men's . . . . . Pour hommes	5
6203.12.00.22	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	5
6203.12.00.29	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6203.12.00.30	New class -----Other, of polyesters . . . . . Autres, de polyesters	5
6203.12.00.31	New class -----Men's . . . . . Pour hommes	5
6203.12.00.32	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	5
6203.12.00.39	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6203.12.00.90	New class -----Of other synthetic fibres . . . . . D'autres fibres synthétiques	5
6203.12.00.91	New class -----Men's . . . . . Pour hommes	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6203.12.00.92	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	5
6203.12.00.99	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6203.21.00.10	New class -----Men's . . . . . Pour hommes	5
6203.21.00.20	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	5
6203.21.00.90	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6203.22.00.10	New class -----Men's . . . . . Pour hommes	5
6203.22.00.20	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	5
6203.22.00.90	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6203.23.00.10	New class -----Containing 85 % or more by weight of polyesters . . . . . Contenant au moins 85 % en poids de polyesters	5
6203.23.00.11	New class -----Men's . . . . . Pour hommes	5
6203.23.00.12	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	5
6203.23.00.19	New class -----Other boys' . . . . . Autres, pour garçonnets	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6203.23.00.20	New class -----Other, of polyesters . . . . . Autres, de polyesters	5
6203.23.00.21	New class -----Men's . . . . . Pour hommes	5
6203.23.00.22	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	5
6203.23.00.29	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6203.23.00.90	New class -----Of other synthetic fibres . . . . . D'autres fibres synthétiques	5
6203.23.00.91	New class -----Men's . . . . . Pour hommes	5
6203.23.00.92	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	5
6203.23.00.99	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6203.31.00.10	New class -----Men's . . . . . Pour hommes	5
6203.31.00.20	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	5
6203.31.00.90	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6203.32.00.10	New class -----Men's . . . . . Pour hommes	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6203.32.00.20	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	5
6203.32.00.90	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6203.33.00.10	New class -----Containing 85 % or more by weight of polyesters . . . . . Contenant au moins 85 % en poids de polyesters	5
6203.33.00.11	New class -----Men's . . . . . Pour hommes	5
6203.33.00.12	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	5
6203.33.00.19	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6203.33.00.20	New class -----Other, of polyesters, mixed mainly or solely with wool or fine animal hair . . Autres, de polyesters, mélangés principalement ou uniquement avec de la laine ou du poil fin	5
6203.33.00.21	New class -----Men's . . . . . Pour hommes	5
6203.33.00.22	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	5
6203.33.00.29	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6203.33.00.30	New class -----Other, of polyesters . . . . . Autres, de polyesters	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6203.33.00.31	New class -----Men's . . . . . Pour hommes	5
6203.33.00.32	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	5
6203.33.00.39	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6203.33.00.90	New class -----Of other synthetic fibres . . . . . D'autres fibres synthétiques	5
6203.33.00.91	New class -----Men's . . . . . Pour hommes	5
6203.33.00.92	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	5
6203.33.00.99	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6203.41.00.11	New class -----Men's . . . . . Pour hommes	5
6203.41.00.12	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	5
6203.41.00.19	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6203.41.00.21	New class -----Men's . . . . . Pour hommes	5
6203.41.00.22	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6203.41.00.29	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6203.42.00.10	Delete from 6203.42.00.10 to 6203.42.00.20 and replace with the following 32 entries	5
6203.42.00.10	-----Bib and brace overalls, of denim . . . . . Salopettes à bretelles, de denim	
6203.42.00.11	-----Men's . . . . . Pour hommes	
6203.42.00.12	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6203.42.00.19	-----Other boys' . . . . . Autres, pour garçonnets	
6203.42.00.20	-----Bib and brace overalls, of corduroy . . . Salopettes à bretelles, de velour côtelé	
6203.42.00.21	-----Men's . . . . . Pour hommes	
6203.42.00.22	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6203.42.00.29	-----Other boys' . . . . . Autres, pour garçonnets	
6203.42.00.30	-----Other bib and brace overalls, of cotton . Autres salopettes à bretelles, de coton	
6203.42.00.31	-----Men's . . . . . Pour hommes	
6203.42.00.32	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6203.42.00.39	-----Other boys' . . . . . Autres, pour garçonnets	
6203.42.00.40	-----Trousers and breeches, of denim . . . . . Pantalons et culottes, de denim	
6203.42.00.41	-----Men's . . . . . Pour hommes	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6203.42.00.42	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6203.42.00.49	-----Other boys' . . . . . Autres, pour garçonnets	
6203.42.00.50	-----Trousers and breeches, of corduroy . . . Pantalons et culottes, de velour côtelé	
6203.42.00.51	-----Men's . . . . . Pour hommes	
6203.42.00.52	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6203.42.00.59	-----Other boys' . . . . . Autres, pour garçonnets	
6203.42.00.60	-----Other trousers and breeches, of cotton . Autres pantalons et culottes, de coton	
6203.42.00.61	-----Men's . . . . . Pour hommes	
6203.42.00.62	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6203.42.00.69	-----Other boys' . . . . . Autres, pour garçonnets	
6203.42.00.70	-----Shorts, of denim . . . . . Shorts, de denim	
6203.42.00.71	-----Men's . . . . . Pour hommes	
6203.42.00.72	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6203.42.00.79	-----Other boys' . . . . . Autres, pour garçonnets	
6203.42.00.80	-----Other shorts, of cotton . . . . . Autres shorts, de coton	
6203.42.00.81	-----Men's . . . . . Pour hommes	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6203.42.00.82	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6203.42.00.89	-----Other boys' . . . . . Autres, pour garçonnets	
6203.43.00.10	Delete from 6203.43.00.10 to 6203.43.00.22 and replace with the following 36 entries	5
6203.43.00.10	-----Bib and brace overalls, of polyesters . . Salopettes à bretelles, de polyesters	
6203.43.00.11	-----Men's . . . . . Pour hommes	
6203.43.00.12	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6203.43.00.19	-----Other boys' . . . . . Autres, pour garçonnets	
6203.43.00.20	-----Bib and brace overalls, of other syn- thetic fibres . . . . . Salopettes à bretelles, de fibres synthé- tiques ou artificielles	
6203.43.00.21	-----Men's . . . . . Pour hommes	
6203.43.00.22	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6203.43.00.29	-----Other boys' . . . . . Autres, pour garçonnets	
6203.43.00.30	-----Trousers and breeches, containing 85 % or more by weight of polyesters . . . . . Pantalons et culottes, contenant au moins 85 % en poids de polyesters	
6203.43.00.31	-----Men's . . . . . Pour hommes	
6203.43.00.32	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6203.43.00.39	-----Other boys' . . . . . Autres, pour garçonnets	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6203.43.00.40	-----Other trousers and breeches, of polyesters, mixed mainly or solely with wool or fine animal hair . . . . . Autres pantalons et culottes, de polyesters, mélangés principalement ou uniquement avec de la laine ou du poil fin	
6203.43.00.41	-----Men's . . . . . Pour hommes	
6203.43.00.42	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6203.43.00.49	-----Other boys' . . . . . Autres, pour garçonnets	
6203.43.00.50	-----Other trousers and breeches, of polyesters . . . . . Autres pantalons et culottes, de polyesters	
6203.43.00.51	-----Men's . . . . . Pour hommes	
6203.43.00.52	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6203.43.00.59	-----Other boys' . . . . . Autres, pour garçonnets	
6203.43.00.60	-----Trousers and breeches, of other synthetic fibres . . . . . Pantalons et culottes, d'autres fibres synthétiques	
6203.43.00.61	-----Men's . . . . . Pour hommes	
6203.43.00.62	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6203.43.00.69	-----Other boys' . . . . . Autres, pour garçonnets	
6203.43.00.70	-----Shorts, containing 85 % or more by weight of polyesters . . . . . Shorts, contenant au moins 85 % en poids de polyesters	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6203.43.00.71	-----Men's . . . . . Pour hommes	
6203.43.00.72	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6203.43.00.79	-----Other boys' . . . . . Autres, pour garçonnets	
6203.43.00.80	-----Other shorts, of polyesters . . . . . Autres shorts, de polyesters	
6203.43.00.81	-----Men's . . . . . Pour hommes	
6203.43.00.82	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6203.43.00.89	-----Other boys' . . . . . Autres, pour garçonnets	
6203.43.00.90	-----Shorts, of other synthetic fibres . . . . . Shorts, d'autres fibres synthétiques	
6203.43.00.91	-----Men's . . . . . Pour hommes	
6203.43.00.92	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6203.43.00.99	-----Other boys' . . . . . Autres, pour garçonnets	
6203.49.00.10	Replace 6203.49.00.10 and 6203.49.00.20 and replace with the following three entries	5
6203.49.00.10	-----Bib and brace overalls . . . . . Salopettes à bretelles	
6203.49.00.20	-----Trousers and breeches . . . . . Pantalons et culottes	
6203.49.00.30	-----Shorts . . . . . Shorts	
6204.11.00.10	New class -----Women's . . . . . Pour femmes	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6204.11.00.20	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6204.11.00.90	New class -----Other girls' . . . . . Autres, pour fillettes	5
6204.12.00.10	New class -----Women's . . . . . Pour femmes	5
6204.12.00.20	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6204.12.00.90	New class -----Other girls' . . . . . Autres, pour fillettes	5
6204.13.00.10	New class -----Containing 85 % or more by weight of polyesters . . . . . Contenant au moins 85 % en poids de polyesters	5
6204.13.00.11	New class -----Women's . . . . . Pour femmes	5
6204.13.00.12	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6204.13.00.19	New class -----Other girls' . . . . . Autres, pour fillettes	5
6204.13.00.20	New class -----Other, of polyesters, mixed mainly or solely with wool or fine animal hair .. Autres, de polyesters, mélangés princi- palement ou uniquement avec de la laine ou du poil fin	5
6204.13.00.21	New class -----Women's . . . . . Pour femmes	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6204.13.00.22	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6204.13.00.29	New class -----Other girls' . . . . . Autres, pour fillettes	5
6204.13.00.30	New class -----Other, of polyesters . . . . . Autres, de polyesters	5
6204.13.00.31	New class -----Women's . . . . . Pour femmes	5
6204.13.00.32	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6204.13.00.39	New class -----Other girls' . . . . . Autres, pour fillettes	5
6204.13.00.90	New class -----Of other synthetic fibres . . . . . D'autres fibres synthétiques	5
6204.13.00.91	New class -----Women's . . . . . Pour femmes	5
6204.13.00.92	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6204.13.00.99	New class -----Other girls' . . . . . Autres, pour fillettes	5
6204.21.00.10	New class -----Women's . . . . . Pour femmes	5
6204.21.00.20	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6204.21.00.90	New class -----Other girls' . . . . . Autres, pour fillettes	5
6204.22.00.10	New class -----Women's . . . . . Pour femmes	5
6204.22.00.20	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6204.22.00.90	New class -----Other girls' . . . . . Autres, pour fillettes	5
6204.23.00.10	New class -----Containing 85 % or more by weight of polyesters . . . . . Contenant au moins 85 % en poids de polyesters	5
6204.23.00.11	New class -----Women's . . . . . Pour femmes	5
6204.23.00.12	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6204.23.00.19	New class -----Other girls' . . . . . Autres, pour fillettes	5
6204.23.00.20	New class -----Other, of polyesters . . . . . Autres, de polyesters	5
6204.23.00.21	New class -----Women's . . . . . Pour femmes	5
6204.23.00.22	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6204.23.00.29	New class -----Other girls' . . . . . Autres, pour fillettes	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6204.23.00.90	New class -----Of other synthetic fibres . . . . . D'autres fibres synthétiques	5
6204.23.00.91	New class -----Women's . . . . . Pour femmes	5
6204.23.00.92	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6204.23.00.99	New class -----Other girls' . . . . . Autres, pour fillettes	5
6204.31.00.10	New class -----Women's . . . . . Pour femmes	5
6204.31.00.20	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6204.31.00.90	New class -----Other girls' . . . . . Autres, pour fillettes	5
6204.32.00.10	New class -----Women's . . . . . Pour femmes	5
6204.32.00.20	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6204.32.00.90	New class -----Other girls' . . . . . Autres, pour fillettes	5
6204.33.00.10	New class -----Containing 85 % or more by weight of polyesters . . . . . Contenant au moins 85 % en poids de polyesters	5
6204.33.00.11	New class -----Women's . . . . . Pour femmes	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6204.33.00.12	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6204.33.00.19	New class -----Other girls' . . . . . Autres, pour fillettes	5
6204.33.00.20	New class -----Other, of polyesters, mixed mainly or solely with wool or fine animal hair . . . Autres, de polyesters, mélangés principalemen t ou uniquement avec de la laine ou du poil fin	5
6204.33.00.21	New class -----Women's . . . . . Pour femmes	5
6204.33.00.22	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6204.33.00.29	New class -----Other girls' . . . . . Autres, pour fillettes	5
6204.33.00.30	New class -----Other, of polyesters . . . . . Autres, de polyesters	5
6204.33.00.31	New class -----Women's . . . . . Pour femmes	5
6204.33.00.32	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6204.33.00.39	New class -----Other girls' . . . . . Autres, pour fillettes	5
6204.33.00.90	New class -----Of other synthetic fibres . . . . . D'autres fibres synthétiques	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6204.33.00.91	New class -----Women's . . . . . Pour femmes	5
6204.33.00.92	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6204.33.00.99	New class -----Other girls' . . . . . Autres, pour fillettes	5
6204.41.00.10	New class -----Women's . . . . . Pour femmes	5
6204.41.00.20	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6204.41.00.90	New class -----Other girls' . . . . . Autres, pour fillettes	5
6204.42.00.10	New class -----Women's . . . . . Pour femmes	5
6204.42.00.20	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6204.42.00.90	New class -----Other girls' . . . . . Autres, pour fillettes	5
6204.43.00.10	Delete from 6204.43.00.10 to 6204.43.00.90 and replace with the following 20 entries	5
6204.43.00.10	-----Containing 85 % or more by weight of polyesters . . . . . Contenant au moins 85 % en poids de polyesters	
6204.43.00.11	-----Women's . . . . . Pour femmes	
6204.43.00.12	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	

Reasons  
for  
Changes

<u>HS Code</u>	<u>Description of Goods</u>
6204.43.00.19	-----Other girls' . . . . . Autres, pour fillettes
6204.43.00.20	-----Other, of polyesters . . . . . Autres, de polyesters
6204.43.00.21	-----Women's . . . . . Pour femmes
6204.43.00.22	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14
6204.43.00.29	-----Other girls' . . . . . Autres, pour fillettes
6204.43.00.30	-----Of nylon . . . . . De nylon
6204.43.00.31	-----Women's . . . . . Pour femmes
6204.43.00.32	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14
6204.43.00.39	-----Other girls' . . . . . Autres, pour fillettes
6204.43.00.40	-----Of acrylic or modacrylic . . . . . D'acryliques ou modacryliques
6204.43.00.41	-----Women's . . . . . Pour femmes
6204.43.00.42	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14
6204.43.00.49	-----Other girls' . . . . . Autres, pour fillettes
6204.43.00.90	-----Of other synthetic fibres . . . . . D'autres fibres synthétiques
6204.43.00.91	-----Women's . . . . . Pour femmes
6204.43.00.92	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6204.43.00.99	-----Other girls' . . . . . Autres, pour fillettes	
6204.44.00.10	New class -----Women's . . . . . Pour femmes	5
6204.44.00.20	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6204.44.00.90	New class -----Other girls' . . . . . Autres, pour fillettes	5
6204.51.00.10	New class -----Women's . . . . . Pour femmes	5
6204.51.00.20	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6204.51.00.90	New class -----Other girls' . . . . . Autres, pour fillettes	5
6204.52.00.10	New class -----Women's . . . . . Pour femmes	5
6204.52.00.20	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6204.52.00.90	New class -----Other girls' . . . . . Autres, pour fillettes	5
6204.53.00.10	New class -----Containing 85 % or more by weight of polyesters . . . . . Contenant au moins 85 % en poids de polyesters	5
6204.53.00.11	New class -----Women's . . . . . Pour femmes	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6204.53.00.12	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6204.53.00.19	New class -----Other girls' . . . . . Autres, pour fillettes	5
6204.53.00.20	New class -----Other, of polyesters, mixed mainly or solely with wool or fine animal hair . . . Autres, de polyesters, mélangés principalemen- t ou uniquement avec de la laine ou du poil fin	5
6204.53.00.21	New class -----Women's . . . . . Pour femmes	5
6204.53.00.22	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6204.53.00.29	New class -----Other girls' . . . . . Autres, pour fillettes	5
6204.53.00.30	New class -----Other, of polyesters . . . . . Autres, de polyesters	5
6204.53.00.31	New class -----Women's . . . . . Pour femmes	5
6204.53.00.32	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6204.53.00.39	New class -----Other girls' . . . . . Autres, pour fillettes	5
6204.53.00.90	New class -----Of other synthetic fibres . . . . . D'autres fibres synthétiques	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6204.53.00.91	New class -----Women's . . . . . Pour femmes	5
6204.53.00.92	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6204.53.00.99	New class -----Other girls' . . . . . Autres, pour fillettes	5
6204.61.00.11	New class -----Women's . . . . . Pour femmes	5
6204.61.00.12	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6204.61.00.19	New class -----Other girls' . . . . . Autres, pour fillettes	5
6204.61.00.21	New class -----Women's . . . . . Pour femmes	5
6204.61.00.22	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6204.61.00.29	New class -----Other girls' . . . . . Autres, pour fillettes	5
6204.62.00.10	Delete 6204.62.00.10 and 6204.62.00.20 and replace with the following 32 entries	5
6204.62.00.10	-----Bib and brace overalls, of denim . . . . . Salopettes à bretelles, de denim	
6204.62.00.11	-----Women's . . . . . Pour femmes	
6204.62.00.12	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6204.62.00.19	-----Other girls' . . . . . Autres, pour fillettes	
6204.62.00.20	-----Bib and brace overalls, of corduroy . . . Salopettes à bretelles, de velour côtelé	
6204.62.00.21	-----Women's . . . . . Pour femmes	
6204.62.00.22	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6204.62.00.29	-----Other girls' . . . . . Autres, pour fillettes	
6204.62.00.30	-----Other bib and brace overalls, of cotton . Autres salopettes à bretelles, de coton	
6204.62.00.31	-----Women's . . . . . Pour femmes	
6204.62.00.32	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6204.62.00.39	-----Other girls' . . . . . Autres, pour fillettes	
6204.62.00.40	-----Trousers and breeches, of denim . . . . . Pantalons et culottes, de denim	
6204.62.00.41	-----Women's . . . . . Pour femmes	
6204.62.00.42	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6204.62.00.49	-----Other girls' . . . . . Autres, pour fillettes	
6204.62.00.50	-----Trousers and breeches, of corduroy . . . Pantalons et culottes, de velour côtelé	
6204.62.00.51	-----Women's . . . . . Pour femmes	
6204.62.00.52	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6204.62.00.59	-----Other girls' . . . . . Autres, pour fillettes	
6204.62.00.60	-----Other trousers and breeches, of cotton . Autres pantalons et culottes, de coton	
6204.62.00.61	-----Women's . . . . . Pour femmes	
6204.62.00.62	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6204.62.00.69	-----Other girls' . . . . . Autres, pour fillettes	
6204.62.00.70	-----Shorts, of denim . . . . . Shorts, de denim	
6204.62.00.71	-----Women's . . . . . Pour femmes	
6204.62.00.72	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6204.62.00.79	-----Other girls' . . . . . Autres, pour fillettes	
6204.62.00.80	-----Other shorts, of cotton . . . . . Autres shorts, de coton	
6204.62.00.81	-----Women's . . . . . Pour femmes	
6204.62.00.82	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6204.62.00.89	-----Other girls' . . . . . Autres, pour fillettes	
6204.63.00.10	Delete from 6204.63.00.10 to 6204.63.00.22 and replace with the following 36 entries	5
6204.63.00.10	-----Bib and brace overalls, of polyesters . . Salopettes à bretelles, de polyesters	
6204.63.00.11	-----Women's . . . . . Pour femmes	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6204.63.00.12	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6204.63.00.19	-----Other girls' . . . . . Autres, pour fillettes	
6204.63.00.20	-----Bib and brace overalls, of other synthetic fibres . . . . . Salopettes à bretelles, d'autres fibres synthétiques	
6204.63.00.21	-----Women's . . . . . Pour femmes	
6204.63.00.22	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6204.63.00.29	-----Other girls' . . . . . Autres, pour fillettes	
6204.63.00.30	-----Trousers and breeches, containing 85 % or more by weight of polyesters . . . . . Pantalons et culottes, contenant au moins 85 % en poids de polyesters	
6204.63.00.31	-----Women's . . . . . Pour femmes	
6204.63.00.32	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6204.63.00.39	-----Other girls' . . . . . Autres, pour fillettes	
6204.63.00.40	-----Other trousers and breeches, of polyesters, mixed mainly or solely with wool or fine animal hair . . . . . Autres pantalons et culottes, de polyesters, mélangés principalement ou uniquement avec de la laine ou du poil fin	
6204.63.00.41	-----Women's . . . . . Pour femmes	
6204.63.00.42	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6204.63.00.49	-----Other girls' . . . . . Autres, pour fillettes	
6204.63.00.50	-----Other trousers and breeches, of polyesters . . . . . Autres pantalons et culottes, de polyesters	
6204.63.00.51	-----Women's . . . . . Pour femmes	
6204.63.00.52	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6204.63.00.59	-----Other girls' . . . . . Autres, pour fillettes	
6204.63.00.60	-----Trousers and breeches, of other synthetic fibres . . . . . Pantalons et culottes, d'autres fibres synthétiques	
6204.63.00.61	-----Women's . . . . . Pour femmes	
6204.63.00.62	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6204.63.00.69	-----Other girls' . . . . . Autres, pour fillettes	
6204.63.00.70	-----Shorts, containing 85 % or more by weight of polyesters . . . . . Shorts, contenant au moins 85 % en poids de polyesters	
6204.63.00.71	-----Women's . . . . . Pour femmes	
6204.63.00.72	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6204.63.00.79	-----Other girls' . . . . . Autres, pour fillettes	
6204.63.00.80	-----Other shorts, of polyesters . . . . . Autres shorts, de polyesters	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6204.63.00.81	-----Women's . . . . . Pour femmes	
6204.63.00.82	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6204.63.00.89	-----Other girls' . . . . . Autres, pour fillettes	
6204.63.00.90	-----Shorts, of other synthetic fibres . . . . . Shorts, d'autres fibres synthétiques	
6204.63.00.91	-----Women's . . . . . Pour femmes	
6204.63.00.92	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6204.63.00.99	-----Other girls' . . . . . Autres, pour fillettes	
6204.69.00.10	Delete 6204.69.00.10 and 6204.69.00.20 and replace with the following three entries	5
6204.69.00.10	-----Bib and brace overalls . . . . . Salopettes à bretelles	
6204.69.00.20	-----Trousers and breeches . . . . . Pantalons et culottes	
6204.69.00.30	-----Shorts . . . . . Shorts	
6205.10.00.10	New class -----With tailored collar . . . . . Avec col tailleur	5
6205.10.00.11	New class -----Men's . . . . . Pour hommes	5
6205.10.00.12	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	5
6205.10.00.19	New class -----Other boys' . . . . . Autres, pour garçonnets	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6205.10.00.90	New class -----Other shirts . . . . . Autres chemises et chemisettes	5
6205.10.00.91	New class -----Men's . . . . . Pour hommes	5
6205.10.00.92	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	5
6205.10.00.99	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6205.20.00.10	Delete 6205.20.00.10 and 6205.20.00.90 and replace with the following 16 entries	5
6205.20.00.10	-----With tailored collar, containing 85 % or more by weight of cotton . . . . . Avec col tailleur, contenant au moins 85 % en poids de coton	
6205.20.00.11	-----Men's . . . . . Pour hommes	
6205.20.00.12	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6205.20.00.19	-----Other boys' . . . . . Autres, pour garçonnets	
6205.20.00.20	-----Other shirts, containing 85 % or more by weight of cotton . . . . . Autres chemises et chemisettes, contenant au moins 85 % en poids de coton	
6205.20.00.21	-----Men's . . . . . Pour hommes	
6205.20.00.22	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6205.20.00.29	-----Other boys' . . . . . Autres, pour garçonnets	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6205.20.00.30	-----Other shirts, with tailored collar, of cotton . . . . . Autres chemises et chemisettes, avec col tailleur, de coton	
6205.20.00.31	-----Men's . . . . . Pour hommes	
6205.20.00.32	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6205.20.00.39	-----Other boys' . . . . . Autres, pour garçonnets	
6205.20.00.90	-----Other shirts, of cotton . . . . . Autres chemises et chemisettes, de coton	
6205.20.00.91	-----Men's . . . . . Pour hommes	
6205.20.00.92	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6205.20.00.99	-----Other boys' . . . . . Autres, pour garçonnets	
6205.30.00.10	Delete 6205.30.00.10 and 6205.30.00.90 and replace with the following 24 entries	5
6205.30.00.10	-----With tailored collar, containing 85 % or more by weight of polyesters . . . . . Avec col tailleur, contenant au moins 85 % en poids de polyesters	
6205.30.00.11	-----Men's . . . . . Pour hommes	
6205.30.00.12	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6205.30.00.19	-----Other boys' . . . . . Autres, pour garçonnets	
6205.30.00.20	-----Other shirts, containing 85 % or more by weight of polyesters . . . . . Autres chemises et chemisettes, contenant au moins 85 % en poids de polyesters	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6205.30.00.21	-----Men's . . . . . Pour hommes	
6205.30.00.22	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6205.30.00.29	-----Other boys' . . . . . Autres, pour garçonnets	
6205.30.00.30	-----Other shirts, with tailored collar, of polyesters . . . . . Autres chemises et chemisettes, avec col tailleur, de polyesters	
6205.30.00.31	-----Men's . . . . . Pour hommes	
6205.30.00.32	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6205.30.00.39	-----Other boys' . . . . . Autres, pour garçonnets	
6205.30.00.40	-----Other shirts, of polyesters . . . . . Autres chemises et chemisettes, de polyesters	
6205.30.00.41	-----Men's . . . . . Pour hommes	
6205.30.00.42	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6205.30.00.49	-----Other boys' . . . . . Autres, pour garçonnets	
6205.30.00.50	-----With tailored collar, of other man-made fibres . . . . . Avec col tailleur, d'autres fibres synthétiques ou artificielles	
6205.30.00.51	-----Men's . . . . . Pour hommes	
6205.30.00.52	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6205.30.00.59	-----Other boys' . . . . . Autres, pour garçonnets	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6205.30.00.90	-----Other shirts, of other man-made fibres . Autres chemises et chemisettes, d'autres fibres synthétiques ou artificielles	
6205.30.00.91	-----Men's . . . . . Pour hommes	
6205.30.00.92	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6205.30.00.99	-----Other boys' . . . . . Autres, pour garçonnets	
6205.90.00.10	New class -----With tailored collar . . . . . Avec col tailleur	5
6205.90.00.90	New class -----Other shirts . . . . . Autres chemises et chemisettes	5
6206.10.00.10	New class -----Women's . . . . . Pour femmes	5
6206.10.00.20	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6206.10.00.90	New class -----Other girls' . . . . . Autres, pour fillettes	5
6206.20.00.10	New class -----Women's . . . . . Pour femmes	5
6206.20.00.20	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6206.20.00.90	New class -----Other girls' . . . . . Autres, pour fillettes	5
6206.30.00.10	Delete 6206.30.00.10 and 6206.30.00.90 and replace with the following eight entries	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6206.30.00.10	-----Containing 85 % or more by weight of cotton . . . . . Contenant au moins 85 % en poids de coton	
6206.30.00.11	-----Women's . . . . . Pour femmes	
6206.30.00.12	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6206.30.00.19	-----Other girls' . . . . . Autres, pour fillettes	
6206.30.00.90	-----Other, of cotton . . . . . Autres, de coton	
6206.30.00.91	-----Women's . . . . . Pour femmes	
6206.30.00.92	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6206.30.00.99	-----Other girls' . . . . . Autres, pour fillettes	
6206.40.00.10	Delete 6206.40.00.10 and 6206.40.00.90 and replace with the following 16 entries	5
6206.40.00.10	-----Containing 85 % or more by weight of polyesters . . . . . Contenant au moins 85 % en poids de polyesters	
6206.40.00.11	-----Women's . . . . . Pour femmes	
6206.40.00.12	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6206.40.00.19	-----Other girls' . . . . . Autres, pour fillettes	
6206.40.00.20	-----Other, of polyesters, mixed mainly or solely with cotton . . . . . Autres, de polyesters, mélangés principalement ou uniquement avec du coton	
6206.40.00.21	-----Women's . . . . . Pour femmes	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6206.40.00.22	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6206.40.00.29	-----Other girls' . . . . . Autres, pour fillettes	
6206.40.00.30	-----Other, of polyesters . . . . . Autres, de polyesters	
6206.40.00.31	-----Women's . . . . . Pour femmes	
6206.40.00.32	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6206.40.00.39	-----Other girls' . . . . . Autres, pour fillettes	
6206.40.00.90	-----Of other man-made fibres . . . . . D'autres fibres synthétiques ou artificielles	
6206.40.00.91	-----Women's . . . . . Pour femmes	
6206.40.00.92	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6206.40.00.99	-----Other girls' . . . . . Autres, pour fillettes	
6207.11.00.10	New class -----Men's; boys', sizes 8 to 18 . . . . . Pour hommes; pour garçonnets, pointures 8 à 18	5
6207.11.00.90	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6207.21.00.10	New class -----Flannelette . . . . . Flanellette	5
6207.21.00.11	New class -----Men's; boys', sizes 8 to 18 . . . . . Pour hommes; pour garçonnets, pointures 8 à 18	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6207.21.00.19	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6207.21.00.90	New class -----Other than flannelette . . . . . Autres que la flanellette	5
6207.21.00.91	New class -----Men's; boys', sizes 8 to 18 . . . . . Pour hommes; pour garçonnets, pointures 8 à 18	5
6207.21.00.99	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6207.22.00.10	New class -----Men's; boys', sizes 8 to 18 . . . . . Pour hommes; pour garçonnets, pointures 8 à 18	5
6207.22.00.90	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6207.90	-Other articles . . . . . Autres articles	3
6207.91.00.10	New class -----Men's; boys', sizes 8 to 18 . . . . . Pour hommes; pour garçonnets, pointures 8 à 18	5
6207.91.00.90	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6207.92.00.10	New class -----Containing 85 % or more by weight of polyesters . . . . . Contenant au moins 85 % en poids de polyesters	5
6207.92.00.11	New class -----Men's; boys', sizes 8 to 18 . . . . . Pour hommes; pour garçonnets, pointures 8 à 18	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6207.92.00.19	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6207.92.00.20	New class -----Other, of polyesters . . . . . Autres, de polyesters	5
6207.92.00.21	New class -----Men's; boys', sizes 8 to 18 . . . . . Pour hommes; pour garçonnets, pointures 8 à 18	5
6207.92.00.29	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6207.92.00.90	New class -----Of other man-made fibres . . . . . D'autres fibres synthétiques ou artifi- cielles	5
6207.92.00.91	New class -----Men's; boys', sizes 8 to 18 . . . . . Pour hommes; pour garçonnets, pointures 8 à 18	5
6207.92.00.99	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6208.11.00.10	New class -----Women's; girls', sizes 7 to 14 . . . . . Pour femmes; pour fillettes, pointures 7 à 14	5
6208.11.00.90	New class -----Other girls' . . . . . Autres, pour fillettes	5
6208.21.00.10	New class -----Flannelette . . . . . Flanellette	5
6208.21.00.11	New class -----Women's; girls', sizes 7 to 14 . . . . . Pour femmes; pour fillettes, pointures 7 à 14	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6208.21.00.19	New class -----Other girls' . . . . . Autres, pour fillettes	5
6208.21.00.20	New class -----Other than flannelette . . . . . Autres que la flanellette	5
6208.21.00.21	New class -----Women's; girls', sizes 7 to 14 . . . . . Pour femmes; pour fillettes, pointures 7 à 14	5
6208.21.00.29	New class -----Other girls' . . . . . Autres, pour fillettes	5
6208.22.00.10	New class -----Women's; girls', sizes 7 to 14 . . . . . Pour femmes; pour fillettes, pointures 7 à 14	5
6208.22.00.90	New class -----Other girls' . . . . . Autres, pour fillettes	5
6208.91.00.10	New class -----Women's; girls', sizes 7 to 14 . . . . . Pour femmes; pour fillettes, pointures 7 à 14	5
6208.91.00.90	New class -----Other girls' . . . . . Autres, pour fillettes	5
6208.92.00.10	New class -----Containing 85 % or more by weight of polyesters . . . . . Contenant au moins 85 % en poids de polyesters	5
6208.92.00.11	New class -----Women's; girls', sizes 7 to 14 . . . . . Pour femmes; pour fillettes, pointures 7 à 14	5
6208.92.00.19	New class -----Other girls' . . . . . Autres, pour fillettes	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6208.92.00.20	New class -----Other, of polyesters . . . . . Autres, de polyesters	5
6208.92.00.21	New class -----Women's; girls', sizes 7 to 14 . . . . . Pour femmes; pour fillettes, pointures 7 à 14	5
6208.92.00.29	New class -----Other girls' . . . . . Autres, pour fillettes	5
6208.92.00.90	New class -----Of other man-made fibres . . . . . D'autres fibres synthétiques ou artificielles	5
6208.92.00.91	New class -----Women's; girls', sizes 7 to 14 . . . . . Pour femmes; pour fillettes, pointures 7 à 14	5
6208.92.00.99	New class -----Other girls' . . . . . Autres, pour fillettes	5
6209.10.00.10	New class -----Coats, snowsuits and similar garments .. Manteaux, combinaisons de neige et vêtements similaires	5
6209.10.00.20	New class -----Trousers, bib and brace overalls, breeches and coveralls . . . . . Pantalons, salopettes à bretelles, culottes et combinaisons de dessus	5
6209.10.00.30	New class -----Shirts and blouses . . . . . Chemises, chemisettes, chemisiers et blouses	5
6209.10.00.40	New class -----Other garments . . . . . Autres vêtements	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6209.10.00.50	New class -----Clothing accessories . . . . . Accessoires du vêtement	5
6209.20.00.10	New class -----Coats, snowsuits and similar garments .. Manteaux, combinaisons de neige et vêtements similaires	5
6209.20.00.20	New class -----Trousers, bib and brace overalls, breeches and coveralls . . . . . Pantalons, salopettes à bretelles, culottes et combinaisons de dessus	5
6209.20.00.30	New class -----Shirts and blouses . . . . . Chemises, chemisettes, chemisiers et blouses	5
6209.20.00.40	New class -----Sleepwear and underclothing . . . . . Chemises de nuit, pyjamas et articles de nuit similaires; sous-vêtements	5
6209.20.00.50	New class -----Other garments . . . . . Autres vêtements	5
6209.20.00.60	New class -----Clothing accessories . . . . . Accessoires du vêtement	5
6209.30.00.10	New class -----Coats, snowsuits and similar garments .. Manteaux, combinaisons de neige et vêtements similaires	5
6209.30.00.20	New class -----Trousers, bib and brace overalls, breeches and coveralls . . . . . Pantalons, salopettes à bretelles, culottes et combinaisons de dessus	5
6209.30.00.30	New class -----Shirts and blouses . . . . . Chemises, chemisettes, chemisiers et blouses	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6209.30.00.40	New class -----Sleepwear and underclothing . . . . . Chemises de nuit, pyjamas et articles de nuits similaires; sous-vêtements	5
6209.30.00.50	New class -----Other garments . . . . . Autres vêtements	5
6209.30.00.60	New class -----Clothing accessories . . . . . Accessoires du vêtement	5
6209.90.00.00	Delete the unit of quantity	5
6211.11.00.10	New class -----Of cotton . . . . . De coton	5
6211.11.00.11	New class -----Men's . . . . . Pour hommes	5
6211.11.00.12	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets; pointures 8 à 18	5
6211.11.00.19	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6211.11.00.20	New class -----Of nylon . . . . . De nylon	5
6211.11.00.21	New class -----Men's . . . . . Pour hommes	5
6211.11.00.22	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	5
6211.11.00.29	New class -----Other boys' . . . . . Autres, pour garçonnets	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6211.11.00.30	New class -----Of polyesters . . . . . De polyesters	5
6211.11.00.31	New class -----Men's . . . . . Pour hommes	5
6211.11.00.32	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	5
6211.11.00.39	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6211.11.00.90	New class -----Of other textile materials . . . . . D'autres matières textiles	5
6211.11.00.91	New class -----Men's . . . . . Pour hommes	5
6211.11.00.92	New class -----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	5
6211.11.00.99	New class -----Other boys' . . . . . Autres, pour garçonnets	5
6211.12.00.10	New class -----Of cotton . . . . . De coton	5
6211.12.00.11	New class -----Women's . . . . . Pour femmes	5
6211.12.00.12	New class -----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6211.12.00.19	New class -----Other girls' . . . . . Autres, pour fillettes	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6211.12.00.20	New class -----Of polyesters . . . . . De polyesters	5
6211.12.00.21	New class -----Women's . . . . . Pour femmes	5
6211.12.00.22	New class -----'Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6211.12.00.29	New class -----Other girls' . . . . . Autres, pour fillettes	5
6211.12.00.90	New class -----Of other textile materials . . . . . D'autres matières textiles	5
6211.12.00.91	New class -----Women's . . . . . Pour femmes	5
6211.12.00.92	New class -----'Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	5
6211.12.00.99	New class -----Other girls' . . . . . Autres, pour fillettes	5
6211.20.00.10	Delete 6211.20.00.10 and 6211.20.00.20 and replace with the following 18 entries	5
6211.20.00.10	-----Of nylon . . . . . De nylon	
6211.20.00.11	-----Men's . . . . . Pour hommes	
6211.20.00.12	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6211.20.00.13	-----Women's . . . . . Pour femmes	
6211.20.00.14	-----'Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6211.20.00.19	-----Other boys' or girls' . . . . . Autres, pour garçonnets ou fillettes	
6211.20.00.20	-----Of polyesters . . . . . De polyesters	
6211.20.00.21	-----Men's . . . . . Pour hommes	
6211.20.00.22	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6211.20.00.23	-----Women's . . . . . Pour femmes	
6211.20.00.24	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6211.20.00.29	-----Other boys' or girls' . . . . . Autres, pour garçonnets ou fillettes	
6211.20.00.90	-----Of other textile materials . . . . . D'autres matières textiles	
6211.20.00.91	-----Men's . . . . . Pour hommes	
6211.20.00.92	-----Boys', sizes 8 to 18 . . . . . Pour garçonnets, pointures 8 à 18	
6211.20.00.93	-----Women's . . . . . Pour femmes	
6211.20.00.94	-----Girls', sizes 7 to 14 . . . . . Pour fillettes, pointures 7 à 14	
6211.20.00.99	-----Other boys' or girls' . . . . . Autres, pour garçonnets ou fillettes	
6211.32.00.10	New class -----Coveralls . . . . . Combinaisons de dessus	5
6211.32.00.20	New class -----Smocks and similar professional or shop coats . . . . . Blouses de travail et vêtements protecteurs professionnels similaires	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6211.32.00.90	New class -----Other garments . . . . . Autres vêtements	5
6211.33.00.10	New class -----Of nylon . . . . . De nylon	5
6211.33.00.11	New class -----Coveralls . . . . . Combinaisons de dessus	5
6211.33.00.12	New class -----Smocks and similar professional or shop coats . . . . . Blouses de travail et vêtements protec- teurs professionnels similaires	5
6211.33.00.19	New class -----Other garments . . . . . Autres vêtements	5
6211.33.00.20	New class -----Of polyesters . . . . . De polyesters	5
6211.33.00.21	New class -----Coveralls . . . . . Combinaisons de dessus	5
6211.33.00.22	New class -----Smocks and similar professional or shop coats . . . . . Blouses de travail et vêtements protec- teurs professionnels similaires	5
6211.33.00.29	New class -----Other garments . . . . . Autres vêtements.	5
6211.33.00.90	New class -----Of other man-made fibres . . . . . D'autres fibres synthétiques ou arti- ficielles	5
6211.33.00.91	New class -----Coveralls . . . . . Combinaisons de dessus	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6211.33.00.92	New class -----Smocks and similar professional or shop coats . . . . . Blouses de travail et vêtements protecteurs professionnels similaires	5
6211.33.00.99	New class -----Other garments . . . . . Autres vêtements	5
6211.39.00.10	New class -----Coveralls . . . . . Combinaisons de dessus	5
6211.39.00.20	New class -----Smocks and similar professional or shop coats . . . . . Blouses de travail et vêtements protecteurs professionnels similaires	5
6211.39.00.90	New class -----Other garments . . . . . Autres vêtements	5
6211.43.90.10	New class -----Of nylon . . . . . De nylon	5
6211.43.90.11	New class -----Coveralls . . . . . Combinaisons de dessus	5
6211.43.90.12	New class -----Smocks and similar professional or shop coats . . . . . Blouses de travail et vêtements protecteurs professionnels similaires	5
6211.43.90.19	New class -----Other garments . . . . . Autres vêtements	5
6211.43.90.20	New class -----Of polyesters . . . . . De polyesters	5

<u>HS Code</u>	<u>Description of Goods</u>	Reasons for Changes
6211.43.90.21	New class -----Coveralls . . . . . Combinaisons de dessus	5
6211.43.90.22	New class -----Smocks and similar professional or shop coats . . . . . Blouses de travail et vêtements protec- teurs professionnels similaires	5
6211.43.90.29	New class -----Other garments . . . . . Autres vêtements	5
6211.43.00.90	New class -----Of other man-made fibres . . . . . D'autres fibres synthétiques ou arti- ficielles	5
6211.43.00.91	New class -----Coveralls . . . . . Combinaisons de dessus	5
6211.43.00.92	New class -----Smocks and similar professional or shop coats . . . . . Blouses de travail et vêtements protec- teurs professionnels similaires	5
6211.43.00.99	New class -----Other garments . . . . . Autres vêtements	5
6211.49.90.10	New class -----Coveralls . . . . . Combinaisons de dessus	5
6211.49.90.20	New class -----Smocks and similar professional or shop coats . . . . . Blouses de travail et vêtements protec- teurs professionnels similaires	5
6211.49.90.90	New class -----Other garments . . . . . Autres vêtements	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6214.30.00.10	New class -----Of polyesters . . . . . De polyesters	5
6214.30.00.20	New class -----Of acrylic or modacrylic . . . . . D'acryliques ou modacryliques	5
6214.30.00.90	New class -----Of other synthetic fibres . . . . . D'autres fibres synthétiques	5
6216.00.00.11	-----Containing 85 % or more by weight of cotton . . . . . Contenant au moins 85 % en poids de coton	2



## Chapter 62

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES,  
NOT KNITTED OR CROCHETED

\*

## Legal Notes.

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading No. 62.12).
2. This Chapter does not cover:
  - (a) Worn clothing or other worn articles of heading No. 63.09; or
  - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.21).
3. For the purposes of heading Nos. 62.03 and 62.04:
  - (a) The term "suit" means a set of garments composed of two or three pieces made up in identical fabric and comprising:
    - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs, and
    - one suit coat or jacket, the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition.

All of the components of a suit must be of the same fabric construction, style, colour and composition; they must also be of corresponding or compatible size. If several separate components to cover the lower part of the body are presented together (for example, trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be the trousers, or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions:

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
  - evening dress (tailcoat), generally made of black cloth, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
  - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
- (b) The term "ensemble" means a set of garments (other than suits and articles of heading No. 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
  - one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
  - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading No. 62.11.

4. For the purposes of heading No. 62.09:
- (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;
  - (b) Articles which are, *prima facie*, classifiable both in heading No. 62.09 and in other headings of this Chapter are to be classified in heading No. 62.09.
5. Garments which are, *prima facie*, classifiable both in heading No. 62.10 and in other headings of this Chapter, excluding heading No. 62.09, are to be classified in heading No. 62.10.
6. For the purposes of heading No. 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
- (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
  - (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
    - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
    - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.
- The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.
- All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading No. 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading No. 62.14.
8. Articles of this Chapter which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings concerning women's or girls' garments.
9. Articles of this Chapter may be made of metal thread.

TABLE 62.2: SCHEDULE RECOMMENDED BY THE BOARD

1231

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 62-3

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03.					
	-Overcoats, raincoats, car-coats, capes, cloaks and similar articles					
6201.11.00.	--Of wool or fine animal hair . . . . .	22.5%	25%	55%	-	*
10	----Men's . . . . .	No.				*
20	----Boys', sizes 8 to 18 . . . . .	No.				*
90	----Other boys' . . . . .	No.				*
6201.12.00.	--Of cotton . . . . .	22.5%	22.5%	35%	-	*
10	----Men's . . . . .	No.				*
20	----Boys', sizes 8 to 18 . . . . .	No.				*
90	----Other boys' . . . . .	No.				*
6201.13.00.	--Of man-made fibres . . . . .	22.5%	25%	55%	-	*
	--Of nylon . . . . .					*
11	----Men's . . . . .	No.				*
12	----Boys', sizes 8 to 18 . . . . .	No.				*
19	----Other boys' . . . . .	No.				*
	----Containing 85 % or more by weight of polyesters . . . . .					*
21	----Men's . . . . .	No.				*
22	----Boys', sizes 8 to 18 . . . . .	No.				*
29	----Other boys' . . . . .	No.				*
	----Other, of polyesters, mixed mainly or solely with cotton . . . . .					*
31	----Men's . . . . .	No.				*
32	----Boys', sizes 8 to 18 . . . . .	No.				*
39	----Other boys' . . . . .	No.				*
	----Other, of polyesters . . . . .					*
41	----Men's . . . . .	No.				*
42	----Boys', sizes 8 to 18 . . . . .	No.				*
49	----Other boys' . . . . .	No.				*
	----Of other man-made fibres . . . . .					*
91	----Men's . . . . .	No.				*
92	----Boys', sizes 8 to 18 . . . . .	No.				*
99	----Other boys' . . . . .	No.				*
6201.19.00.00	--Of other textile materials . . . . .	No.	22.5%	22.5%	35%	-
	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles					*
6201.91.00.	--Of wool or fine animal hair . . . . .	22.5%	25%	55%	-	*
	----Anoraks (including ski-jackets) . . . . .					*
11	----Men's . . . . .	No.				*
12	----Boys', sizes 8 to 18 . . . . .	No.				*
19	----Other boys' . . . . .	No.				*
	----Wind-cheaters, wind-jackets and similar articles . . . . .					*
21	----Men's . . . . .	No.				*
22	----Boys', sizes 8 to 18 . . . . .	No.				*
29	----Other boys' . . . . .	No.				*
6201.92.00.	--Of cotton . . . . .	22.5%	22.5%	35%	-	*
	----Anoraks (including ski-jackets) . . . . .					*
11	----Men's . . . . .	No.				*
12	----Boys', sizes 8 to 18 . . . . .	No.				*
19	----Other boys' . . . . .	No.				*
	----Wind-cheaters, wind-jackets and similar articles . . . . .					*
21	----Men's . . . . .	No.				*
22	----Boys', sizes 8 to 18 . . . . .	No.				*
29	----Other boys' . . . . .	No.				*

TABLE 62.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 62-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
6201.93.00.	--Of man-made fibres . . . . . ----Anoraks (including ski-jackets), of nylon 11 ----Men's . . . . . 12 ----Boys', sizes 8 to 18 . . . . . 19 ----Other boys' . . . . . 21 ----Wind-cheaters, wind-jackets and similar articles, of nylon 22 ----Men's . . . . . 22 ----Boys', sizes 8 to 18 . . . . . 29 ----Other boys' . . . . . 31 ----Anoraks (including ski-jackets), containing 85 % or more by weight of polyesters 32 ----Men's . . . . . 32 ----Boys', sizes 8 to 18 . . . . . 39 ----Other boys' . . . . . 39 ----Wind-cheaters, wind-jackets and similar articles, containing 85 % or more by weight of polyesters 41 ----Men's . . . . . 42 ----Boys', sizes 8 to 18 . . . . . 49 ----Other boys' . . . . . 51 ----Other anoraks (including ski-jackets), of polyesters 51 ----Men's . . . . . 52 ----Boys', sizes 8 to 18 . . . . . 59 ----Other boys' . . . . . 59 ----Other wind-cheaters, wind-jackets and similar articles, of polyesters 61 ----Men's . . . . . 62 ----Boys', sizes 8 to 18 . . . . . 69 ----Other boys' . . . . . 69 ----Anoraks (including ski-jackets), of other man-made fibres 81 ----Men's . . . . . 82 ----Boys', sizes 8 to 18 . . . . . 89 ----Other boys' . . . . . 89 ----Wind-cheaters, wind-jackets and similar articles, of other man-made fibres 91 ----Men's . . . . . 92 ----Boys', sizes 8 to 18 . . . . . 99 ----Other boys' . . . . . 6201.99.00.00 --Of other textile materials . . . . .		22.5%	25%	55%	-
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of Heading No. 62.04.  --Overcoats, raincoats, car-coats, capes, cloaks and similar articles					
6202.11.00.	--Of wool or fine animal hair . . . . . ----Women's . . . . . 20 ----Girls', sizes 7 to 14 . . . . . 90 ----Other girls' . . . . .		22.5%	25%	55%	-
6202.12.00.	--Of cotton . . . . . ----Women's . . . . . 20 ----Girls', sizes 7 to 14 . . . . . 90 ----Other girls' . . . . .		22.5%	22.5%	35%	-

TABLE 62.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 62-5

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
6202.13.00.	--Of man-made fibres . . . . .		22.5%	25%	55%	-
11	----Of nylon . . . . .	No.				*
12	----Women's . . . . .	No.				*
19	----Girls', sizes 7 to 14 . . . . .	No.				*
	----Other girls' . . . . .	No.				*
	----Containing 85 % or more by weight of polyesters					*
21	----Women's . . . . .	No.				*
22	----Girls', sizes 7 to 14 . . . . .	No.				*
29	----Other girls' . . . . .	No.				*
	----Other, of polyesters, mixed mainly or solely with cotton					*
31	----Women's . . . . .	No.				*
32	----Girls', sizes 7 to 14 . . . . .	No.				*
39	----Other girls' . . . . .	No.				*
	----Other, of polyesters					*
41	----Women's . . . . .	No.				*
42	----Girls', sizes 7 to 14 . . . . .	No.				*
49	----Other girls' . . . . .	No.				*
	----Of other man-made fibres					*
91	----Women's . . . . .	No.				*
92	----Girls', sizes 7 to 14 . . . . .	No.				*
99	----Other girls' . . . . .	No.				*
6202.19.00.00	--Of other textile materials . . . . .	No.	20%	20%	45%	10%
	-----Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles					*
6202.91.00.	--Of wool or fine animal hair . . . . .		22.5%	25%	55%	-
	-----Anoraks (including ski-jackets)					*
11	----Women's . . . . .	No.				*
12	----Girls', sizes 7 to 14 . . . . .	No.				*
19	----Other girls' . . . . .	No.				*
	-----Wind-cheaters, wind-jackets and similar articles					*
21	----Women's . . . . .	No.				*
22	----Girls', sizes 7 to 14 . . . . .	No.				*
29	----Other girls' . . . . .	No.				*
6202.92.00.	--Of cotton . . . . .		22.5%	22.5%	35%	-
	-----Anoraks (including ski-jackets)					*
11	----Women's . . . . .	No.				*
12	----Girls', sizes 7 to 14 . . . . .	No.				*
19	----Other girls' . . . . .	No.				*
	-----Wind-cheaters, wind-jackets and similar articles					*
21	----Women's . . . . .	No.				*
22	----Girls', sizes 7 to 14 . . . . .	No.				*
29	----Other girls' . . . . .	No.				*
6202.93.00.	--Of man-made fibres . . . . .		22.5%	25%	55%	-
	-----Anoraks (including ski-jackets), of nylon					*
11	----Women's . . . . .	No.				*
12	----Girls', sizes 7 to 14 . . . . .	No.				*
19	----Other girls' . . . . .	No.				*
	-----Wind-cheaters, wind-jackets and similar articles, of nylon					*
21	----Women's . . . . .	No.				*
22	----Girls', sizes 7 to 14 . . . . .	No.				*
29	----Other girls' . . . . .	No.				*
	-----Anoraks (including ski-jackets), containing 85 % or more by weight of polyesters					*
31	----Women's . . . . .	No.				*
32	----Girls', sizes 7 to 14 . . . . .	No.				*
39	----Other girls' . . . . .	No.				*

TABLE 62.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 62-6

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
6202.93.00. (cont.)	-----Wind-cheaters, wind-jackets and similar articles, containing 85 % or more by weight of polyesters	No.				*
41	-----Women's . . . . .	No.				*
42	-----Girls', sizes 7 to 14 . . . . .	No.				*
49	-----Other girls' . . . . .	No.				*
51	-----Other anoraks (including ski-jackets), of polyesters	No.				*
52	-----Women's . . . . .	No.				*
59	-----Girls', sizes 7 to 14 . . . . .	No.				*
61	-----Other girls' . . . . .	No.				*
62	-----Other wind-cheaters, wind-jackets and similar articles, of polyesters	No.				*
69	-----Women's . . . . .	No.				*
81	-----Girls', sizes 7 to 14 . . . . .	No.				*
82	-----Other girls' . . . . .	No.				*
89	-----Other wind-cheaters, wind-jackets and similar articles, of other man-made fibres	No.				*
91	-----Women's . . . . .	No.				*
92	-----Girls', sizes 7 to 14 . . . . .	No.				*
99	-----Other girls' . . . . .	No.				*
6202.99.00.00	--Of other textile materials . . . . .	No.	22.5%	22.5%	35%	-
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).					
6203.11.00.	-Suits					
10	--Of wool or fine animal hair . . . . .	No.	22.5%	25%	55%	-
20	---Men's . . . . .	No.				*
90	---Boys', sizes 8 to 18 . . . . .	No.				*
6203.12.00.	---Other boys' . . . . .	No.				*
11	--Of synthetic fibres . . . . .	No.	22.5%	25%	55%	-
12	---Containing 85 % or more by weight of polyesters	No.				*
19	---Men's . . . . .	No.				*
21	---Boys', sizes 8 to 18 . . . . .	No.				*
22	---Other boys' . . . . .	No.				*
29	---Other, of polyesters, mixed mainly or solely with wool or fine animal hair	No.				*
31	---Men's . . . . .	No.				*
32	---Boys', sizes 8 to 18 . . . . .	No.				*
39	---Other boys' . . . . .	No.				*
91	---Of other synthetic fibres	No.				*
92	---Men's . . . . .	No.				*
99	---Boys', sizes 8 to 18 . . . . .	No.				*
6203.19.00.00	---Other boys' . . . . .	No.	22.5%	22.5%	35%	-
	--Of other textile materials . . . . .	No.				*

TABLE 62.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 62-7

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
6203.21.00.	-Ensembles					
10	--Of wool or fine animal hair . . . . .	No.	22.5%	25%	55%	-
20	----Men's . . . . .	No.				*
90	----Boys', sizes 8 to 18 . . . . .	No.				*
	----Other boys' . . . . .	No.				*
6203.22.00.	-Of cotton . . . . .	No.	22.5%	22.5%	35%	-
10	----Men's . . . . .	No.				*
20	----Boys', sizes 8 to 18 . . . . .	No.				*
90	----Other boys' . . . . .	No.				*
6203.23.00.	-Of synthetic fibres . . . . .	No.	22.5%	25%	55%	-
	--Containing 85 % or more by weight of polyesters					*
11	----Men's . . . . .	No.				*
12	----Boys', sizes 8 to 18 . . . . .	No.				*
19	----Other boys' . . . . .	No.				*
21	----Other, of polyesters	No.				*
22	----Men's . . . . .	No.				*
29	----Boys', sizes 8 to 18 . . . . .	No.				*
	----Other boys' . . . . .	No.				*
91	----Of other synthetic fibres	No.				*
92	----Men's . . . . .	No.				*
99	----Boys', sizes 8 to 18 . . . . .	No.				*
6203.29.00.00	--Of other textile materials . . . . .	No.	22.5%	22.5%	35%	-
6203.31.00.	-Jackets and blazers					
10	--Of wool or fine animal hair . . . . .	No.	22.5%	25%	55%	-
20	----Men's . . . . .	No.				*
90	----Boys', sizes 8 to 18 . . . . .	No.				*
	----Other boys' . . . . .	No.				*
6203.32.00.	-Of cotton . . . . .	No.	22.5%	22.5%	35%	-
10	----Men's . . . . .	No.				*
20	----Boys', sizes 8 to 18 . . . . .	No.				*
90	----Other boys' . . . . .	No.				*
6203.33.00.	-Of synthetic fibres . . . . .	No.	22.5%	25%	55%	-
	--Containing 85 % or more by weight of polyesters					*
11	----Men's . . . . .	No.				*
12	----Boys', sizes 8 to 18 . . . . .	No.				*
19	----Other boys' . . . . .	No.				*
	----Other, of polyesters, mixed mainly or solely with wool or fine animal hair					*
21	----Men's . . . . .	No.				*
22	----Boys', sizes 8 to 18 . . . . .	No.				*
29	----Other boys' . . . . .	No.				*
	----Other, of polyesters					*
31	----Men's . . . . .	No.				*
32	----Boys', sizes 8 to 18 . . . . .	No.				*
39	----Other boys' . . . . .	No.				*
	----Of other synthetic fibres					*
91	----Men's . . . . .	No.				*
92	----Boys', sizes 8 to 18 . . . . .	No.				*
99	----Other boys' . . . . .	No.				*
6203.39.00.00	--Of other textile materials . . . . .	No.	22.5%	22.5%	35%	-
6203.41.00.	-Trousers, bib and brace overalls, breeches and shorts					
	--Of wool or fine animal hair . . . . .		22.5%	25%	55%	-
	--Trousers, bib and brace overalls, breeches					*
11	----Men's . . . . .	No.				*
12	----Boys', sizes 8 to 18 . . . . .	No.				*
19	----Other boys' . . . . .	No.				*

TABLE 62.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 62-8

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
6203.41.00. (cont.)	----Shorts	No.				*
21	----Men's	No.				*
22	----Boys', sizes 8 to 18	No.				*
29	----Other boys'	No.				*
6203.42.00.	--Of cotton		22.5%	22.5%	35%	-
11	----Bib and brace overalls, of denim	No.				*
12	----Men's	No.				*
19	----Boys', sizes 8 to 18	No.				*
	----Other boys'	No.				*
21	----Bib and brace overalls, of corduroy	No.				*
22	----Men's	No.				*
29	----Boys', sizes 8 to 18	No.				*
	----Other boys'	No.				*
31	----Other bib and brace overalls, of cotton	No.				*
32	----Men's	No.				*
39	----Boys', sizes 8 to 18	No.				*
	----Other boys'	No.				*
41	----Trousers and breeches, of denim	No.				*
42	----Men's	No.				*
49	----Boys', sizes 8 to 18	No.				*
	----Other boys'	No.				*
51	----Trousers and breeches, of corduroy	No.				*
52	----Men's	No.				*
59	----Boys', sizes 8 to 18	No.				*
	----Other boys'	No.				*
61	----Other trousers and breeches, of cotton	No.				*
62	----Men's	No.				*
69	----Boys', sizes 8 to 18	No.				*
	----Other boys'	No.				*
71	----Shorts, of denim	No.				*
72	----Men's	No.				*
79	----Boys', sizes 8 to 18	No.				*
	----Other boys'	No.				*
81	----Other shorts, of cotton	No.				*
82	----Men's	No.				*
89	----Boys', sizes 8 to 18	No.				*
	----Other boys'	No.				*
6203.43.00.	--Of synthetic fibres		22.5%	25%	55%	-
11	----Bib and brace overalls, of polyesters	No.				*
12	----Men's	No.				*
19	----Boys', sizes 8 to 18	No.				*
	----Other boys'	No.				*
21	----Bib and brace overalls, of other synthetic fibres	No.				*
22	----Men's	No.				*
29	----Boys', sizes 8 to 18	No.				*
	----Other boys'	No.				*
31	----Trousers and breeches, containing 85 % or more by weight of polyesters	No.				*
32	----Men's	No.				*
39	----Boys', sizes 8 to 18	No.				*
	----Other boys'	No.				*
41	----Other trousers and breeches, of polyesters, mixed mainly or solely with wool or fine animal hair	No.				*
42	----Men's	No.				*
49	----Boys', sizes 8 to 18	No.				*
	----Other boys'	No.				*
51	----Other trousers and breeches, of polyesters	No.				*
52	----Men's	No.				*
59	----Boys', sizes 8 to 18	No.				*
	----Other boys'	No.				*

TABLE 62.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 62-9

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
6203.43.00. (cont.)	----Trousers and breeches, of other synthetic fibres					*
61	-----Men's . . . . .	No.				*
62	-----Boys', sizes 8 to 18 . . . . .	No.				*
69	-----Other boys' . . . . .	No.				*
	-----Shorts, containing 85 % or more by weight of polyesters					*
71	-----Men's . . . . .	No.				*
72	-----Boys', sizes 8 to 18 . . . . .	No.				*
79	-----Other boys' . . . . .	No.				*
	-----Other shorts, of polyesters					*
81	-----Men's . . . . .	No.				*
82	-----Boys', sizes 8 to 18 . . . . .	No.				*
89	-----Other boys' . . . . .	No.				*
	-----Shorts, of other synthetic fibres					*
91	-----Men's . . . . .	No.				*
92	-----Boys', sizes 8 to 18 . . . . .	No.				*
99	-----Other boys' . . . . .	No.				*
6203.49.00.	---Of other textile materials		22.5%	25%	55%	-
10	-----Bib and brace overalls . . . . .	No.				*
20	-----Trousers and breeches . . . . .	No.				*
30	-----Shorts . . . . .	No.				*
62.04	Women's or girls' suits, ensembles, jackets, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).					
6204.11.00.	---Suits					
10	---Of wool or fine animal hair . . . . .	No.	22.5%	25%	55%	-
20	---Women's . . . . .	No.				*
90	---Girls', sizes 7 to 14 . . . . .	No.				*
6204.12.00.	---Other girls'	No.				*
10	---Of cotton . . . . .	No.	22.5%	22.5%	35%	-
20	---Women's . . . . .	No.				*
90	---Girls', sizes 7 to 14 . . . . .	No.				*
6204.13.00.	---Other girls'	No.				*
	---Of synthetic fibres . . . . .		22.5%	25%	55%	-
	-----Containing 85 % or more by weight of polyesters					*
11	-----Women's . . . . .	No.				*
12	-----Girls', sizes 7 to 14 . . . . .	No.				*
19	-----Other girls'	No.				*
	-----Other, of polyesters, mixed mainly or solely with wool or fine animal hair					*
21	-----Women's . . . . .	No.				*
22	-----Girls', sizes 7 to 14 . . . . .	No.				*
29	-----Other girls'	No.				*
	-----Other, of polyesters					*
31	-----Women's . . . . .	No.				*
32	-----Girls', sizes 7 to 14 . . . . .	No.				*
39	-----Other girls'	No.				*
	-----Of other synthetic fibres					*
91	-----Women's . . . . .	No.				*
92	-----Girls', sizes 7 to 14 . . . . .	No.				*
99	-----Other girls'	No.				*
6204.19.00.00	---Of other textile materials	No.	22.5%	25%	55%	-

TABLE 62.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 62-10

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
6204.21.00.	-Ensembles					
10	--Of wool or fine animal hair . . . . .	No.	22.5%	25%	55%	-
20	----Women's . . . . .	No.				*
90	----Girls', sizes 7 to 14 . . . . .	No.				*
6204.22.00.	--Of cotton . . . . .	No.	22.5%	22.5%	35%	-
10	----Women's . . . . .	No.				*
20	----Girls', sizes 7 to 14 . . . . .	No.				*
90	----Other girls' . . . . .	No.				*
6204.23.00.	--Of synthetic fibres . . . . .		22.5%	25%	55%	-
	----Containing 85 % or more by weight of polyesters					*
11	----Women's . . . . .	No.				*
12	----Girls', sizes 7 to 14 . . . . .	No.				*
19	----Other girls' . . . . .	No.				*
	----Other, of polyesters					*
21	----Women's . . . . .	No.				*
22	----Girls', sizes 7 to 14 . . . . .	No.				*
29	----Other girls' . . . . .	No.				*
	----Of other synthetic fibres					*
91	----Women's . . . . .	No.				*
92	----Girls', sizes 7 to 14 . . . . .	No.				*
99	----Other girls' . . . . .	No.				*
6204.29.00.00	--Of other textile materials . . . . .	No.	22.5%	22.5%	35%	-
	-Jackets					*
6204.31.00.	--Of wool or fine animal hair . . . . .		22.5%	25%	55%	-
10	----Women's . . . . .	No.				*
20	----Girls', sizes 7 to 14 . . . . .	No.				*
90	----Other girls' . . . . .	No.				*
6204.32.00.	--Of cotton . . . . .		22.5%	22.5%	35%	-
10	----Women's . . . . .	No.				*
20	----Girls', sizes 7 to 14 . . . . .	No.				*
90	----Other girls' . . . . .	No.				*
6204.33.00.	--Of synthetic fibres . . . . .		22.5%	25%	55%	-
	----Containing 85 % or more by weight of polyesters					*
11	----Women's . . . . .	No.				*
12	----Girls', sizes 7 to 14 . . . . .	No.				*
19	----Other girls' . . . . .	No.				*
	----Other, of polyesters, mixed mainly or solely with wool or fine animal hair					*
21	----Women's . . . . .	No.				*
22	----Girls', sizes 7 to 14 . . . . .	No.				*
29	----Other girls' . . . . .	No.				*
	----Other, of polyesters					*
31	----Women's . . . . .	No.				*
32	----Girls', sizes 7 to 14 . . . . .	No.				*
39	----Other girls' . . . . .	No.				*
	----Of other synthetic fibres					*
91	----Women's . . . . .	No.				*
92	----Girls', sizes 7 to 14 . . . . .	No.				*
99	----Other girls' . . . . .	No.				*
6204.39.00.00	--Of other textile materials . . . . .	No.	22.5%	22.5%	35%	-
	-Dresses					*
6204.41.00.	--Of wool or fine animal hair . . . . .		22.5%	25%	55%	-
10	----Women's . . . . .	No.				*
20	----Girls', sizes 7 to 14 . . . . .	No.				*
90	----Other girls' . . . . .	No.				*
6204.42.00.	--Of cotton . . . . .		22.5%	22.5%	35%	-
10	----Women's . . . . .	No.				*
20	----Girls', sizes 7 to 14 . . . . .	No.				*
90	----Other girls' . . . . .	No.				*

TABLE 62.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 62-11

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
6204.43.00.	--Of synthetic fibres . . . . . ----Containing 85 % or more by weight of polyesters		22.5%	25%	55%	-
11	----Women's . . . . .	No.				*
12	----Girls', sizes 7 to 14 . . . . .	No.				*
19	----Other girls' . . . . .	No.				*
21	----Other, of polyesters					*
22	-----Women's . . . . .	No.				*
29	-----Girls', sizes 7 to 14 . . . . .	No.				*
	-----Other girls' . . . . .	No.				*
31	-----Of nylon					*
32	-----Women's . . . . .	No.				*
39	-----Girls', sizes 7 to 14 . . . . .	No.				*
	-----Other girls' . . . . .	No.				*
41	-----Of acrylic or modacrylic					*
42	-----Women's . . . . .	No.				*
49	-----Girls', sizes 7 to 14 . . . . .	No.				*
	-----Other girls' . . . . .	No.				*
91	-----Of other synthetic fibres					*
92	-----Women's . . . . .	No.				*
99	-----Girls', sizes 7 to 14 . . . . .	No.				*
	-----Other girls' . . . . .	No.				*
6204.44.00.	--Of artificial fibres . . . . .		22.5%	25%	55%	-
10	----Women's . . . . .	No.				*
20	----Girls', sizes 7 to 14 . . . . .	No.				*
90	----Other girls' . . . . .	No.				*
6204.49.00.00	--Of other textile materials . . . . .	No.	20%	20%	45%	10%
6204.51.00.	-Skirts and divided skirts --Of wool or fine animal hair . . . . .		22.5%	25%	55%	-
10	----Women's . . . . .	No.				*
20	----Girls', sizes 7 to 14 . . . . .	No.				*
90	----Other girls' . . . . .	No.				*
6204.52.00.	--Of cotton . . . . .		22.5%	22.5%	35%	-
10	----Women's . . . . .	No.				*
20	----Girls', sizes 7 to 14 . . . . .	No.				*
90	----Other girls' . . . . .	No.				*
6204.53.00.	--Of synthetic fibres . . . . . ----Containing 85 % or more by weight of polyesters	No.	22.5%	25%	55%	-
11	----Women's . . . . .	No.				*
12	----Girls', sizes 7 to 14 . . . . .	No.				*
19	----Other girls' . . . . .	No.				*
	----Other, of polyesters, mixed mainly or solely with wool or fine animal hair					*
21	-----Women's . . . . .	No.				*
22	-----Girls', sizes 7 to 14 . . . . .	No.				*
29	-----Other girls' . . . . .	No.				*
	-----Other, of polyesters					*
31	-----Women's . . . . .	No.				*
32	-----Girls', sizes 7 to 14 . . . . .	No.				*
39	-----Other girls' . . . . .	No.				*
	-----Of other synthetic fibres					*
91	-----Women's . . . . .	No.				*
92	-----Girls', sizes 7 to 14 . . . . .	No.				*
99	-----Other girls' . . . . .	No.				*
6204.59.00.00	--Of other textile materials . . . . .	No.	22.5%	22.5%	35%	-

TABLE 62.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 62-12

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
6204.61.00.	-Trousers, bib and brace overalls, breeches and shorts --Of wool or fine animal hair . . . . . ----Trousers, bib and brace overalls, breeches -----Women's . . . . . -----Girls', sizes 7 to 14 . . . . . -----Other girls' . . . . . -----Shorts -----Women's . . . . . -----Girls', sizes 7 to 14 . . . . . -----Other girls' . . . . . -----Of cotton . . . . . -----Bib and brace overalls, of denim -----Women's . . . . . -----Girls', sizes 7 to 14 . . . . . -----Other girls' . . . . . -----Bib and brace overalls, of corduroy -----Women's . . . . . -----Girls', sizes 7 to 14 . . . . . -----Other girls' . . . . . -----Other bib and brace overalls, of cotton -----Women's . . . . . -----Girls', sizes 7 to 14 . . . . . -----Other girls' . . . . . -----Trousers and breeches, of denim -----Women's . . . . . -----Girls', sizes 7 to 14 . . . . . -----Other girls' . . . . . -----Trousers and breeches, of corduroy -----Women's . . . . . -----Girls', sizes 7 to 14 . . . . . -----Other girls' . . . . . -----Other trousers and breeches, of cotton -----Women's . . . . . -----Girls', sizes 7 to 14 . . . . . -----Other girls' . . . . . -----Shorts, of denim -----Women's . . . . . -----Girls', sizes 7 to 14 . . . . . -----Other girls' . . . . . -----Other shorts, of cotton -----Women's . . . . . -----Girls', sizes 7 to 14 . . . . . -----Other girls' . . . . . -----Of synthetic fibres -----Bib and brace overalls, of polyesters -----Women's . . . . . -----Girls', sizes 7 to 14 . . . . . -----Other girls' . . . . . -----Bib and brace overalls, of other synthetic fibres -----Women's . . . . . -----Girls', sizes 7 to 14 . . . . . -----Other girls' . . . . . -----Trousers and breeches, containing 85 % or more by weight of polyesters -----Women's . . . . . -----Girls', sizes 7 to 14 . . . . . -----Other girls' . . . . .		22.5%	25%	55%	-
11	No.					*
12	No.					*
19	No.					*
21	No.					*
22	No.					*
29	No.					*
6204.62.00.		22.5%	22.5%	35%	-	*
11	No.					*
12	No.					*
19	No.					*
21	No.					*
22	No.					*
29	No.					*
31	No.					*
32	No.					*
39	No.					*
41	No.					*
42	No.					*
49	No.					*
51	No.					*
52	No.					*
59	No.					*
61	No.					*
62	No.					*
69	No.					*
71	No.					*
72	No.					*
79	No.					*
81	No.					*
82	No.					*
89	No.					*
6204.63.00.		22.5%	25%	55%	-	*
11	No.					*
12	No.					*
19	No.					*
21	No.					*
22	No.					*
29	No.					*
31	No.					*
32	No.					*
39	No.					*

TABLE 62.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 62-13

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
6204.63.00. (cont.)	-----Other trousers and breeches, of polyesters, mixed mainly or solely with wool or fine animal hair					*
41	-----Women's . . . . .	No.				*
42	-----Girls', sizes 7 to 14 . . . . .	No.				*
49	-----Other girls' . . . . .	No.				*
	-----Other trousers and breeches, of polyesters					*
51	-----Women's . . . . .	No.				*
52	-----Girls', sizes 7 to 14 . . . . .	No.				*
59	-----Other girls' . . . . .	No.				*
	-----Trousers and breeches, of other synthetic fibres					*
61	-----Women's . . . . .	No.				*
62	-----Girls', sizes 7 to 14 . . . . .	No.				*
69	-----Other girls' . . . . .	No.				*
	-----Shorts, containing 85 % or more by weight of polyesters					*
71	-----Women's . . . . .	No.				*
72	-----Girls', sizes 7 to 14 . . . . .	No.				*
79	-----Other girls' . . . . .	No.				*
	-----Other shorts, of polyesters					*
81	-----Women's . . . . .	No.				*
82	-----Girls', sizes 7 to 14 . . . . .	No.				*
89	-----Other girls' . . . . .	No.				*
	-----Shorts, of other synthetic fibres					*
91	-----Women's . . . . .	No.				*
92	-----Girls', sizes 7 to 14 . . . . .	No.				*
99	-----Other girls' . . . . .	No.				*
6204.69.00.	-Of other textile materials . . . . .		22.5%	22.5%	35%	-
10	-----Bib and brace overalls . . . . .	No.				*
20	-----Trousers and breeches . . . . .	No.				*
30	-----Shorts . . . . .	No.				*
6205.00.00.	Men's or boys' shirts.					
6205.10.00.	-Of wool or fine animal hair . . . . .		22.5%	25%	55%	-
	-----With tailored collar					*
11	-----Men's . . . . .	No.				*
12	-----Boys', sizes 8 to 18 . . . . .	No.				*
19	-----Other boys' . . . . .	No.				*
	-----Other shirts					*
91	-----Men's . . . . .	No.				*
92	-----Boys', sizes 8 to 18 . . . . .	No.				*
99	-----Other boys' . . . . .	No.				*
6205.20.00.	-Of cotton . . . . .		22.5%	22.5%	35%	-
	-----With tailored collar, containing 85 % or more by weight of cotton					*
11	-----Men's . . . . .	No.				*
12	-----Boys', sizes 8 to 18 . . . . .	No.				*
19	-----Other boys' . . . . .	No.				*
	-----Other shirts, containing 85 % or more by weight of cotton					*
21	-----Men's . . . . .	No.				*
22	-----Boys', sizes 8 to 18 . . . . .	No.				*
29	-----Other boys' . . . . .	No.				*
	-----Other shirts, with tailored collar, of cotton					*
31	-----Men's . . . . .	No.				*
32	-----Boys', sizes 8 to 18 . . . . .	No.				*
39	-----Other boys' . . . . .	No.				*

TABLE 62.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 62-14

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
6205.20.00. (cont.)	-----Other shirts, of cotton -----Men's . . . . . 91 -----Boys', sizes 8 to 18 . . . . . 92 -----Other boys' . . . . . 99	No. No. No.				*
6205.30.00.	-Of man-made fibres . . . . . -----With tailored collar, containing 85 % or more by weight of polyesters -----Men's . . . . . 11 -----Boys', sizes 8 to 18 . . . . . 12 -----Other boys' . . . . . 19 -----Other shirts, containing 85 % or more by weight of polyesters 21 -----Men's . . . . . 22 -----Boys', sizes 8 to 18 . . . . . 29 -----Other boys' -----Other shirts, with tailored collar, of polyesters 31 -----Men's . . . . . 32 -----Boys', sizes 8 to 18 . . . . . 39 -----Other boys' -----Other shirts, of polyesters 41 -----Men's . . . . . 42 -----Boys', sizes 8 to 18 . . . . . 49 -----Other boys' -----With tailored collar, of other man-made fibres 51 -----Men's . . . . . 52 -----Boys', sizes 8 to 18 . . . . . 59 -----Other boys' -----Other shirts, of other man-made fibres 91 -----Men's . . . . . 92 -----Boys', sizes 8 to 18 . . . . . 99 -----Other boys'	No. No. No. No. No. No. No. No. No. No. No. No. No. No. No. No. No. No. No.	22.5%	25%	55%	-
6205.90.00.	-Of other textile materials . . . . . -----With tailored collar . . . . . 10 -----Other shirts . . . . . 20	No. No.	20%	20%	45%	10%
6206.00.00.	Women's or girls' blouses, shirts and shirt-blouses.					
6206.10.00.	-Of silk or silk waste . . . . . 10 -----Women's . . . . . 20 -----Girls', sizes 7 to 14 . . . . . 90 -----Other girls' . . . . .	No. No. No.	20%	20%	45%	10%
6206.20.00.	-Of wool or fine animal hair . . . . . 10 -----Women's . . . . . 20 -----Girls', sizes 7 to 14 . . . . . 90 -----Other girls' . . . . .	No. No. No.	22.5%	25%	55%	-
6206.30.00.	-Of cotton . . . . . -----Containing 85 % or more by weight of cotton 11 -----Women's . . . . . 12 -----Girls', sizes 7 to 14 . . . . . 19 -----Other girls' . . . . . -----Other, of cotton 91 -----Women's . . . . . 92 -----Girls', sizes 7 to 14 . . . . . 99 -----Other girls' . . . . .	No. No. No. No. No. No.	22.5%	22.5%	35%	-

TABLE 62.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 62-15

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
6206.40.00.	-Of man-made fibres . . . . . ----Containing 85 % or more by weight of polyesters		22.5%	25%	55%	-
11	----Women's . . . . .	No.				*
12	----Girls', sizes 7 to 14 . . . . .	No.				*
19	----Other girls' . . . . .	No.				*
	----Other, of polyesters, mixed mainly or solely with cotton					*
21	----Women's . . . . .	No.				*
22	----Girls', sizes 7 to 14 . . . . .	No.				*
29	----Other girls' . . . . .	No.				*
	----Other, of polyesters					*
31	----Women's . . . . .	No.				*
32	----Girls', sizes 7 to 14 . . . . .	No.				*
39	----Other girls' . . . . .	No.				*
	----Of other man-made fibres					*
91	----Women's . . . . .	No.				*
92	----Girls', sizes 7 to 14 . . . . .	No.				*
99	----Other girls' . . . . .	No.				*
6206.90.00.00	-Of other textile materials . . . . .	No.	22.5%	22.5%	35%	-
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.					
6207.11.00.	-Underpants and briefs --Of cotton . . . . .		22.5%	22.5%	35%	-
10	----Men's; boys', sizes 8 to 18 . . . . .	No.				*
90	----Other boys' . . . . .	No.				*
6207.19.00.00	--Of other textile materials . . . . .	No.	20%	25%	50%	-
6207.21.00.	-Nightshirts and pyjamas --Of cotton . . . . .		22.5%	22.5%	35%	-
	----Flannelette					*
11	----Men's; boys', sizes 8 to 18 . . . . .	No.				*
19	----Other boys' . . . . .	No.				*
	----Other than flannelette					*
91	----Men's; boys', sizes 8 to 18 . . . . .	No.				*
99	----Other boys' . . . . .	No.				*
6207.22.00.	-Of man-made fibres . . . . .		20%	25%	50%	-
10	----Men's; boys', sizes 8 to 18 . . . . .	No.				*
90	----Other boys' . . . . .	No.				*
6207.29.00.00	--Of other textile materials . . . . .	No.	20%	20%	45%	10%
6207.91.00.	-Other articles --Of cotton . . . . .		22.5%	22.5%	35%	-
10	----Men's; boys', sizes 8 to 18 . . . . .	No.				*
90	----Other boys' . . . . .	No.				*
6207.92.00.	--Of man-made fibres . . . . .		22.5%	25%	55%	-
	----Containing 85 % or more by weight of polyesters					*
11	----Men's; boys', sizes 8 to 18 . . . . .	No.				*
19	----Other boys' . . . . .	No.				*
	----Other, of polyesters					*
21	----Men's; boys', sizes 8 to 18 . . . . .	No.				*
29	----Other boys' . . . . .	No.				*
	----Of other man-made fibres					*
91	----Men's; boys', sizes 8 to 18 . . . . .	No.				*
99	----Other boys' . . . . .	No.				*
6207.99.00.00	--Of other textile materials . . . . .	No.	22.5%	22.5%	35%	-

TABLE 62.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 62-16

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles.					
6208.11.00.	-Slips and petticoats					
10	--Of man-made fibres . . . . .	No.	20%	25%	50%	-
90	----Women's; girls', sizes 7 to 14 . . . . .	No.				*
6208.19.00.00	----Other girls' . . . . .	No.				*
6208.21.00.	--Of other textile materials . . . . .	No.	22.5%	22.5%	35%	-
6208.21.00.	-Nightdresses and pyjamas					
11	--Of cotton . . . . .		22.5%	22.5%	35%	-
19	----Flannelette . . . . .	No.				*
21	----Women's; girls', sizes 7 to 14 . . . . .	No.				*
29	----Other girls' . . . . .	No.				*
6208.22.00.	--Of man-made fibres . . . . .	No.	20%	25%	50%	-
10	----Women's; girls', sizes 7 to 14 . . . . .	No.				*
90	----Other girls' . . . . .	No.				*
6208.29.00.00	--Of other textile materials . . . . .	No.	20%	20%	45%	10%
6208.91.00.	-Other					
10	--Of cotton . . . . .	No.	22.5%	22.5%	35%	-
90	----Women's; girls', sizes 7 to 14 . . . . .	No.				*
6208.92.00.	--Of man-made fibres . . . . .	No.	22.5%	25%	55%	-
11	----Containing 85 % or more by weight of polyesters . . . . .	No.				*
19	----Women's; girls', sizes 7 to 14 . . . . .	No.				*
21	----Other girls' . . . . .	No.				*
29	----Other, of polyesters . . . . .	No.				*
91	----Women's; girls', sizes 7 to 14 . . . . .	No.				*
99	----Other girls' . . . . .	No.				*
6208.99.00.00	--Of other textile materials . . . . .	No.	20%	20%	45%	10%
62.09	Babies' garments and clothing accessories.					
6209.10.00.	-Of wool or fine animal hair . . . . .	No.	22.5%	25%	55%	-
10	----Coats, snowsuits and similar garments . . . . .	No.				*
20	----Trousers, bib and brace overalls, breeches and coveralls . . . . .	No.				*
30	----Shirts and blouses . . . . .	No.				*
40	----Other garments . . . . .	No.				*
50	----Clothing accessories . . . . .	-				*
6209.20.00.	-Of cotton . . . . .	No.	22.5%	22.5%	35%	-
10	----Coats, snowsuits and similar garments . . . . .	No.				*
20	----Trousers, bib and brace overalls, breeches and coveralls . . . . .	No.				*
30	----Shirts and blouses . . . . .	No.				*
40	----Sleepwear and underclothing . . . . .	No.				*
50	----Other garments . . . . .	No.				*
60	----Clothing accessories . . . . .	-				*

TABLE 62.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 62-17

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
6209.30.00.	-Of synthetic fibres . . . . .	No.	22.5%	25%	55%	-
10	----Coats, snowsuits and similar garments					*
20	----Trousers, bib and brace overalls, breeches and coveralls . . . . .	No.				*
30	----Shirts and blouses . . . . .	No.				*
40	----Sleepwear and underclothing . . . . .	No.				*
50	----Other garments . . . . .	No.				*
60	----Clothing accessories . . . . .	-				*
6209.90.00.00	-Of other textile materials . . . . .	-	22.5%	25%	55%	-
62.10	Garments, made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 59.07.					
6210.10.00.00	-Of fabrics of heading No 56.02 or 56.03 . . .	No.	24.2%	24.2%	45%	-
6210.20.00.00	-Other garments, of the type described in subheadings 6201.11 to 6201.19 . . . . .	No.	24.2%	24.2%	45%	-
6210.30.00.00	-Other garments, of the type described in subheadings 6202.11 to 6202.19 . . . . .	No.	24.2%	24.2%	45%	-
6210.40.00.00	-Other men's or boys' garments . . . . .	No.	24.2%	24.2%	45%	-
6210.50.00.00	-Other women's or girls' garments . . . . .	No.	24.2%	24.2%	45%	-
62.11	Track suits, ski suits and swimwear; other garments.					
6211.11.00.	-Swimwear					*
	--Men's or boys'		20%	25%	50%	-
	----Of cotton					*
11	----Men's . . . . .	No.				*
12	----Boys', sizes 8 to 18 . . . . .	No.				*
19	----Other boys' . . . . .	No.				*
	----Of nylon					*
21	----Men's . . . . .	No.				*
22	----Boys', sizes 8 to 18 . . . . .	No.				*
29	----Other boys' . . . . .	No.				*
	----Of polyesters					*
31	----Men's . . . . .	No.				*
32	----Boys', sizes 8 to 18 . . . . .	No.				*
39	----Other boys' . . . . .	No.				*
	----Of other textile materials					*
91	----Men's . . . . .	No.				*
92	----Boys', sizes 8 to 18 . . . . .	No.				*
99	----Other boys' . . . . .	No.				*
6211.12.00.	--Women's or girls'		20%	25%	50%	-
	----Of cotton					*
11	----Women's . . . . .	No.				*
12	----Girls', sizes 7 to 14 . . . . .	No.				*
19	----Other girls' . . . . .	No.				*
	----Of polyesters					*
21	----Women's . . . . .	No.				*
22	----Girls', sizes 7 to 14 . . . . .	No.				*
29	----Other girls' . . . . .	No.				*
	----Of other textile materials					*
91	----Women's . . . . .	No.				*
92	----Girls', sizes 7 to 14 . . . . .	No.				*
99	----Other girls' . . . . .	No.				*

TABLE 62.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 62-18

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
6211.20.00.	-Ski suits . . . . .		22.5%	25%	55%	-
11	----Of nylon	No.				*
12	----Men's	No.				*
13	----Boys', sizes 8 to 18	No.				*
14	----Women's	No.				*
15	----Girls', sizes 7 to 14	No.				*
19	----Other boys' or girls'	No.				*
21	----Of polyesters	No.				*
22	----Men's	No.				*
23	----Boys', sizes 8 to 18	No.				*
24	----Women's	No.				*
29	----Girls', sizes 7 to 14	No.				*
91	----Other boys' or girls'	No.				*
92	----Of other textile materials	No.				*
93	----Men's	No.				*
94	----Boys', sizes 8 to 18	No.				*
99	----Women's	No.				*
	----Girls', sizes 7 to 14	No.				*
	----Other boys' or girls'	No.				*
6211.31.00.00	-Other garments, men's or boys'					
6211.32.00.	--Of wool or fine animal hair	No.	22.5%	25%	55%	-
10	--Of cotton	No.	22.5%	22.5%	35%	-
20	----Coveralls	No.				*
90	----Smocks and similar professional or shop coats	No.				*
6211.33.00.	----Other garments	No.				*
	--Of man-made fibres	No.	22.5%	25%	55%	-
11	----Of nylon	No.				*
12	----Coveralls	No.				*
13	----Smocks and similar professional or shop coats	No.				*
19	----Other garments	No.				*
21	----Of polyesters	No.				*
22	----Coveralls	No.				*
29	----Smocks and similar professional or shop coats	No.				*
91	----Other garments	No.				*
92	----Of other man-made fibres	No.				*
99	----Coveralls	No.				*
6211.39.00.	----Smocks and similar professional or shop coats	No.	22.5%	22.5%	35%	-
10	----Other garments	No.				*
20	--Coveralls	No.				*
90	----Smocks and similar professional or shop coats	No.				*
	----Other garments	No.				*
6211.41.00.00	-Other garments, women's or girls'					
6211.42	--Of wool or fine animal hair	No.	22.5%	25%	55%	-
6211.42.10.00	--Of cotton	No.	9.2%	9.2%	50%	Free
6211.42.90.	--Other	No.	22.5%	22.5%	35%	-
10	----Coveralls	No.				*
20	----Smocks and similar professional or shop coats	No.				*
90	----Other garments	No.				*
6211.43	--Of man-made fibres	No.	9.2%	9.2%	50%	Free
6211.43.10.00	--Saris	No.				*

TABLE 62.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 62-19

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
6211.43.90.	--Other . . . . .		22.5%	25%	55%	-
11	----Of nylon	No.				*
12	----Coveralls	No.				*
19	----Smocks and similar professional or shop coats . . . . .	No.				*
21	----Other garments . . . . .	No.				*
22	----Of polyesters	No.				*
29	----Coveralls . . . . .	No.				*
91	----Smocks and similar professional or shop coats . . . . .	No.				*
92	----Other garments . . . . .	No.				*
99	----Of other man-made fibres	No.				*
6211.49	--Other . . . . .					*
6211.49.10.00	--Sarls . . . . .	No.	9.2%	9.2%	50%	Free
6211.49.90.	---Other . . . . .		22.5%	22.5%	35%	-
10	----Coveralls . . . . .	No.				*
20	----Smocks and similar professional or shop coats . . . . .	No.				*
90	----Other garments . . . . .	No.				*
62.12	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.					
6212.10.00.00	-Brassières . . . . .	doz	18%	25%	55%	-
6212.20.00.00	-Girdles and panty-girdles . . . . .	doz	18%	25%	55%	-
6212.30.00.00	-Corselettes . . . . .	doz	18%	25%	55%	-
6212.90.00.00	-Other . . . . .	-	18%	25%	55%	-
62.13	Handkerchiefs.					
6213.10.00.00	-Of silk or silk waste . . . . .	doz	12.5%	12.5%	45%	8%
6213.20.00.00	-Of cotton . . . . .	doz	12.3%	12.3%	35%	8%
6213.90	-Of other textile materials					*
6213.90.10.00	---Wholly of flax or hemp . . . . .	doz	Free	11.3%	35%	Free
6213.90.90.	---Other . . . . .		20%	25%	50%	-
10	----Of polyesters . . . . .	doz				*
90	----Of other textile materials . . . . .	doz				*
62.14	Shawls, scarves, mufflers, mantillas, veils and the like.					
6214.10.00.00	-Of silk or silk waste . . . . .	No.	12.5%	12.5%	45%	8%
6214.20.00.00	-Of wool or fine animal hair . . . . .	No.	22.5%	25%	55%	-

TABLE 62.2 (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 62-20

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
6214.30.00.	-Of synthetic fibres . . . . .	No.	22.5%	25%	55%	-
10	----Of polyesters . . . . .	No.				*
20	----Of acrylic or modacrylic . . . . .	No.				*
90	----Of other synthetic fibres . . . . .	No.				*
6214.40.00.00	-Of artificial fibres . . . . .	No.	22.5%	25%	55%	-
6214.90.00.00	-Of other textile materials . . . . .	No.	23.7%	23.7%	55%	-
62.15	Ties, bow ties and cravats.					
6215.10.00.00	-Of silk or silk waste . . . . .	doz	20%	20%	45%	10%
6215.20.00.00	-Of man-made fibres . . . . .	doz	22.5%	25%	55%	-
6215.90.00.00	-Of other textile materials . . . . .	doz	22.5%	25%	55%	-
62.16	Gloves, mittens and mitts . . . . .		20%	25%	45%	16.5%
6216.00.00.						
11	----Work					
19	----Containing 85 % or more by weight of cotton . . . . .	pair				*
91	----Of other textile materials . . . . .	pair				
92	----Other					
	----Men's or boys' . . . . .	pair				
	----Women's or girls' . . . . .	pair				
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 62.12.					
6217.10	-Accessories					
6217.10.10.00	---Belts; badges and the like . . . . .	-	15%	15%	45%	10%
6217.10.90.00	---Other accessories . . . . .	-	22.5%	22.5%	50%	-
6217.90.00.00	-Parts . . . . .	-	22.5%	25%	55%	-

CHAPTER 62

APPENDIX



LEGAL NOTES REFERRED TO THE BOARD

## Chapter 62

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES,  
NOT KNITTED OR CROCHETED

## Notes.

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading No. 62.12.)
2. This Chapter does not cover:
  - (a) Worn clothing or other worn articles of heading No. 63.09; or
  - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.21).

## 3. For the purpose of heading Nos. 62.03 and 62.04:

- (a) The term "suit" means a set of garments composed of two or three pieces made up in identical fabric and comprising:
  - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs, and
  - one suit coat or jacket, the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition.

All of the components of a suit must be of the same fabric construction, style, colour and composition; they must also be of corresponding or compatible size. If several separate components to cover the lower part of the body are presented together (for example, trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be the trousers, or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions:

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
  - evening dress (tailcoat), generally made of black cloth, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
  - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
- (b) The term "ensemble" means a set of garments (other than suits and articles of heading No. 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
    - one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
    - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading No. 62.11.

## 4. For the purpose of heading No. 62.09:

(a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86cm; it also covers babies' napkins;

(b) Articles which are, *prima facie*, classifiable both in heading No. 62.09 and in other headings of this Chapter are to be classified in heading No. 62.09.

5. Garments which are, *prima facie*, classifiable both in heading No. 62.10 and in other headings of this Chapter, excluding heading No. 62.09, are to be classified in heading No. 62.10.

## 6. For the purpose of heading No. 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

(a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

## 7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60cm, are to be classified as handkerchiefs (heading No. 62.13). Handkerchiefs of which any side exceeds 60cm are to be classified in heading No. 62.14.

## 8. Articles of this Chapter which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings concerning women's or girls' garments.

## 9. Articles of this Chapter may be made of metal thread.

## APPENDIX 1: DRAFT SCHEDULE AS REFERRED TO THE BOARD

## CANADIAN TARIFF SCHEDULE

## Converted to the Harmonized System

PAGE 62- 3

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
62.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03.					
		-Overcoats, raincoats, car-coats, capes, cloaks and similar articles:					
6201.11.00	00	--Of wool or fine animal hair.....	No	22.5%	25%	55%	-
6201.12.00	00	--Of cotton.....	No	22.5%	22.5%	35%	-
6201.13.00	10	--Of man-made fibres.....	No	22.5%	25%	55%	-
	20	----Of nylon.....	No				
	90	----Of polyester.....	No				
6201.19.00	00	----Of other man-made fibres.....	No				
		--Of other textile materials.....	No	22.5%	22.5%	35%	-
		-Other:					
6201.91.00	00	--Of wool or fine animal hair.....	No	22.5%	25%	55%	-
	10	----Ski-jackets.....	No				
	90	----Other.....	No				
6201.92.00	10	--Of cotton.....	No	22.5%	22.5%	35%	-
	90	----Ski-jackets.....	No				
6201.93.00	10	----Other.....	No				
		--Of man-made fibres.....	No	22.5%	25%	55%	-
		----Of nylon:					
	11	-----Ski-jackets.....	No				
	19	-----Other.....	No				
		----Of polyester:					
	21	-----Ski-jackets.....	No				
	29	-----Other.....	No				
		----Of other man-made fibres:					
	91	-----Ski-jackets.....	No				
6201.99.00	99	-----Other.....	No				
	00	--Of other textile materials.....	No	22.5%	22.5%	35%	-
62.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04.					
		-Overcoats, raincoats, car-coats, capes, cloaks and similar articles:					
6202.11.00	00	--Of wool or fine animal hair.....	No	22.5%	25%	55%	-
6202.12.00	00	--Of cotton.....	No	22.5%	22.5%	35%	-
6202.13.00	10	--Of man-made fibres.....	No	22.5%	25%	55%	-
	20	----Of nylon.....	No				
	90	----Of polyester.....	No				
6202.19.00	00	----Of other man-made fibres.....	No				
		--Of other textile materials.....	No	20%	20%	45%	10%
		-Other:					
6202.91.00	00	--Of wool or fine animal hair.....	No	22.5%	25%	55%	-
	10	----Ski-jackets.....	No				
	90	----Other.....	No				
6202.92.00	10	--Of cotton.....	No	22.5%	22.5%	35%	-
	90	----Ski-jackets.....	No				
6202.93.00	10	----Other.....	No				
		--Of man-made fibres.....	No	22.5%	25%	55%	-
		----Of nylon:					
	11	-----Ski-jackets.....	No				
	19	-----Other.....	No				
		----Of polyester:					
	21	-----Ski-jackets.....	No				
	29	-----Other.....	No				
		----Of other man-made fibres:					
	91	-----Ski-jackets.....	No				
	99	-----Other.....	No				

## APPENDIX 1: (CONT.)

## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 62- 4

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
6202.99.00	00	--Of other textile materials.....	No	22.5%	22.5%	35%	-
62.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).					
		-Suits:					
6203.11.00	00	--Of wool or fine animal hair.....	No	22.5%	25%	55%	-
6203.12.00	00	--Of synthetic fibres.....	No	22.5%	25%	55%	-
6203.19.00	00	--Of other textile materials.....	No	22.5%	22.5%	35%	-
		-Ensembles:					
6203.21.00	00	--Of wool or fine animal hair.....	No	22.5%	25%	55%	-
6203.22.00	00	--Of cotton.....	No	22.5%	22.5%	35%	-
6203.23.00	00	--Of synthetic fibres.....	No	22.5%	25%	55%	-
6203.29.00	00	--Of other textile materials.....	No	22.5%	22.5%	35%	-
		-Jackets and blazers:					
6203.31.00	00	--Of wool or fine animal hair.....	No	22.5%	25%	55%	-
6203.32.00	00	--Of cotton.....	No	22.5%	22.5%	35%	-
6203.33.00	00	--Of synthetic fibres.....	No	22.5%	25%	55%	-
6203.39.00	00	--Of other textile materials.....	No	22.5%	22.5%	35%	-
		-Trousers, bib and brace overalls, breeches and shorts:					
6203.41.00	10	--Of wool or fine animal hair.....		22.5%	25%	55%	-
		-----Trousers, bib and brace overalls, breeches.....	No			,	
6203.42.00	20	-----Shorts.....	No	22.5%	22.5%	35%	-
	10	-----Trousers, bib and brace overalls, breeches.....	No				
	20	-----Shorts.....	No	22.5%	25%	55%	-
6203.43.00	11	-----Of synthetic fibres.....					
		-----Of polyester:					
	12	-----Trousers, bib and brace overalls, breeches.....	No				
	21	-----Shorts.....	No	22.5%	25%	55%	-
6203.49.00	22	-----Of other textile materials.....	No	22.5%	25%	55%	-
	10	-----Trousers, bib and brace overalls, breeches.....	No				
	20	-----Shorts.....	No	22.5%	25%	55%	-
62.04		Women's or girls' suits, ensembles, jackets, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).					
		-Suits:					
6204.11.00	00	--Of wool or fine animal hair.....	No	22.5%	25%	55%	-
6204.12.00	00	--Of cotton.....	No	22.5%	22.5%	35%	-
6204.13.00	00	--Of synthetic fibres.....	No	22.5%	25%	55%	-
6204.19.00	00	--Of other textile materials.....	No	22.5%	25%	55%	-
		-Ensembles:					
6204.21.00	00	--Of wool or fine animal hair.....	No	22.5%	25%	55%	-
6204.22.00	00	--Of cotton.....	No	22.5%	22.5%	35%	-
6204.23.00	00	--Of synthetic fibres.....	No	22.5%	25%	55%	-
6204.29.00	00	--Of other textile materials.....	No	22.5%	22.5%	35%	-
		-Jackets:					
6204.31.00	00	--Of wool or fine animal hair.....	No	22.5%	25%	55%	-
6204.32.00	00	--Of cotton.....	No	22.5%	22.5%	35%	-

APPENDIX 1: (CONT.)  
CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 62- 5

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
6204.33.00	00	--Of synthetic fibres.....	No	22.5%	25%	55%	-
6204.39.00	00	--Of other textile materials.....	No	22.5%	22.5%	35%	-
		-Dresses:					
6204.41.00	00	--Of wool or fine animal hair.....	No	22.5%	25%	55%	-
6204.42.00	00	--Of cotton.....	No	22.5%	22.5%	35%	-
6204.43.00	10	--Of synthetic fibres.....	No	22.5%	25%	55%	-
	20	----Of nylon.....	No				
	30	----Of polyester.....	No				
	90	----Acrylic.....	No				
	90	----Of other synthetic fibres.....	No				
6204.44.00	00	--Of artificial fibres.....	No	22.5%	25%	55%	-
6204.49.00	00	--Of other textile materials.....	No	20%	20%	45%	10%
		-Skirts and divided skirts:					
6204.51.00	00	--Of wool or fine animal hair.....	No	22.5%	25%	55%	-
6204.52.00	00	--Of cotton.....	No	22.5%	22.5%	35%	-
6204.53.00	00	--Of synthetic fibres.....	No	22.5%	25%	55%	-
6204.59.00	00	--Of other textile materials.....	No	22.5%	22.5%	35%	-
		-Trousers, bib and brace overalls, breeches and shorts:					
6204.61.00	10	--Of wool or fine animal hair.....	No	22.5%	25%	55%	-
	10	----Trousers, bib and brace overalls, breeches.....	No				
6204.62.00	20	----Shorts.....	No				
	10	--Of cotton.....	No	22.5%	22.5%	35%	-
	20	----Trousers, bib and brace overalls, breeches.....	No				
6204.63.00	20	----Shorts.....	No				
	10	--Of synthetic fibres.....	No	22.5%	25%	55%	-
	11	----Of polyester.....	No				
	12	----Shorts.....	No				
	12	----Of other synthetic fibres.....	No				
	21	----Trousers, bib and brace overalls, breeches.....	No				
	22	----Shorts.....	No				
6204.69.00	10	--Of other textile materials.....	No	22.5%	22.5%	35%	-
	10	----Trousers, bib and brace overalls, breeches.....	No				
	20	----Shorts.....	No				
<b>62.05</b>		<b>Men's or boys' shirts.</b>					
6205.10.00	00	-Of wool or fine animal hair.....	No	22.5%	25%	55%	-
6205.20.00	10	-Of cotton.....	No	22.5%	22.5%	35%	-
	10	----Wholly of cotton.....	No				
	90	----Other.....	No				
6205.30.00	10	-Of man-made fibres.....	No	22.5%	25%	55%	-
	10	----Of polyester.....	No				
	90	----Of other man-made fibres.....	No				
6205.90.00	00	-Of other textile materials.....	No	20%	20%	45%	10%
<b>62.06</b>		<b>Women's or girls' blouses, shirts and shirt-blouses.</b>					
6206.10.00	00	-Of silk or silk waste.....	No	20%	20%	45%	10%
6206.20.00	00	-Of wool or fine animal hair.....	No	22.5%	25%	55%	-
6206.30.00	10	-Of cotton.....	No	22.5%	22.5%	35%	-
	10	----Wholly of cotton.....	No				
	90	----Other.....	No				

## APPENDIX 1: (CONT.)

## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
6206.40.00	10 90	-Of man-made fibres..... ----Of polyester..... ----Of other man-made fibres.....	No No	22.5%	25%	55%	-
6206.90.00	00	-Of other textile materials.....	No	22.5%	22.5%	35%	-
62.07		Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.					
		-Underpants and briefs: --Of cotton..... --Of other textile materials.....	No No	22.5% 20%	22.5% 25%	35% 50%	-
		-Nightshirts and pyjamas: --Of cotton..... --Of man-made fibres..... --Of other textile materials.....	No No No	22.5% 20% 20%	22.5% 25% 20%	35% 50% 45%	10%
		-Other: --Of cotton..... --Of man-made fibres..... --Of other textile materials.....	No No No	22.5% 22.5% 22.5%	22.5% 25% 22.5%	35% 55% 35%	-
62.08		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.					
		-Slips and petticoats: --Of man-made fibres..... --Of other textile materials.....	No No	20% 22.5%	25% 22.5%	50% 35%	-
		-Nightdresses and pyjamas: --Of cotton..... --Of man-made fibres..... --Of other textile materials.....	No No No	22.5% 20% 20%	22.5% 25% 20%	35% 50% 45%	10%
		-Other: --Of cotton..... --Of man-made fibres..... --Of other textile materials.....	No No No	22.5% 22.5% 20%	22.5% 25% 20%	35% 55% 45%	10%
62.09		Babies' garments and clothing accessories.					
6209.10.00	00	-Of wool or fine animal hair.....	No	22.5%	25%	55%	-
6209.20.00	00	-Of cotton.....	No	22.5%	22.5%	35%	-
6209.30.00	00	-Of synthetic fibres.....	No	22.5%	25%	55%	-
6209.90.00	00	-Of other textile materials.....	No	22.5%	25%	55%	-
62.10		Garments, made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 59.07.					
6210.10.00	00	-Of fabrics of heading No. 56.02 or 56.03.....	No	24.2%	24.2%	45%	-
6210.20.00	00	-Other garments, of the type described in subheadings 6201.11 to 6201.19.....	No	24.2%	24.2%	45%	-
6210.30.00	00	-Other garments, of the type described in subheadings 6202.11 to 6202.19.....	No	24.2%	24.2%	45%	-

## APPENDIX 1: (CONT.)

## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 62- 7

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
6210.40.00	00	-Other men's or boys' garments.....	No	24.2%	24.2%	45%	-
6210.50.00	00	-Other women's or girls' garments.....	No	24.2%	24.2%	45%	-
<b>62.11</b>		<b>Track suits, ski suits and swimwear; other garments</b>					
		-Swimwear:					
6211.11.00	00	--Men's or boys'	No	20%	25%	50%	-
6211.12.00	00	--Women's or girls'	No	20%	25%	50%	-
6211.20.00		-Ski suits.....		22.5%	25%	55%	-
	10	----Men's or boys'	No				
	20	----Women's or girls'	No				
		-Other garments, men's or boys':					
6211.31.00	00	--Of wool or fine animal hair.....	No	22.5%	25%	55%	-
6211.32.00	00	--Of cotton.....	No	22.5%	22.5%	35%	-
6211.33.00	00	--Of man-made fibres.....	No	22.5%	25%	55%	-
6211.39.00	00	--Of other textile materials.....	No	22.5%	22.5%	35%	-
		-Other garments, women's or girls':					
6211.41.00	00	--Of wool or fine animal hair.....	No	22.5%	25%	55%	-
6211.42.00	00	--Of cotton.....	No	22.5%	22.5%	35%	-
6211.43		--Of man-made fibres					
6211.43.10	00	--Saris.....	No	9.2%	9.2%	50%	Free
6211.43.90	00	--Other.....	No	22.5%	25%	55%	-
6211.49		--Of other textile materials					
6211.49.10	00	--Saris.....	No	9.2%	9.2%	50%	Free
6211.49.90	00	--Other.....	No	22.5%	22.5%	35%	-
<b>62.12</b>		<b>Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.</b>					
6212.10.00	00	-Brassières.....	Doz	18%	25%	55%	-
6212.20.00	00	-Girdles and panty-girdles.....	Doz	18%	25%	55%	-
6212.30.00	00	-Corselettes.....	Doz	18%	25%	55%	-
6212.90.00	00	-Other.....	-	18%	25%	55%	-
<b>62.13</b>		<b>Handkerchiefs.</b>					
6213.10.00	00	-Of silk or silk waste.....	Doz	12.5%	12.5%	45%	8%
6213.20.00	00	-Of cotton.....	Doz	12.3%	12.3%	35%	8%
6213.90.00	00	-Of other textile materials.....	Doz	20%	20%	45%	-
<b>62.14</b>		<b>Shawls, scarves, mufflers, mantillas, veils and the like.</b>					
6214.10.00	00	-Of silk or silk waste.....	No	12.5%	12.5%	45%	8%
6214.20.00	00	-Of wool or fine animal hair.....	No	22.5%	25%	55%	-
6214.30.00	00	-Of synthetic fibres.....	No	22.5%	25%	55%	-
6214.40.00	00	-Of artificial fibres.....	No	22.5%	25%	55%	-
6214.90.00	00	-Of other textile materials.....	No	23.7%	23.7%	55%	-
<b>62.15</b>		<b>Ties, bow ties and cravats.</b>					

## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 62- 8

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
6215.10.00	00	-Of silk or silk waste.....	Doz	20%	20%	45%	10%
6215.20.00	00	-Of man-made fibres.....	Doz	22.5%	25%	55%	-
6215.90.00	00	-Of other textile materials.....	Doz	22.5%	25%	55%	-
<b>62.16</b>							
6216.00.00		<b>Gloves, mittens and mitts.....</b>		20%	25%	45%	16.5%
		-----Work:					
	11	-----Wholly of cotton.....	pair				
	19	-----Of other textile materials.....	pair				
		-----Other:					
	91	-----Men's or boys'	pair				
	92	-----Women's or girls'	pair				
<b>62.17</b>		<b>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 62.12.</b>					
6217.10.00	00	-Accessories.....	-	18%	18%	45%	-
6217.90.00	00	-Parts.....	-	22.5%	25%	55%	-

CHAPTER 63

Other Made Up Textile Articles; Sets;  
Worn Clothing and Worn Textile Articles; Rags

A. Introduction

Proposed Chapter 63 incorporates, in whole or in part, 31 items of the Customs Tariff as listed below:

- 19300-1 Paper sacks or bags of all kinds, printed or not
- 40917-1 Articles of any material designed to be ejected from aircraft ...
- 43877-1 Materials ... for use in the manufacture of (motor vehicles) ...
- 44200-1 Articles and materials ... manufacture of (agricultural goods) ...
- 52305-1 Clothing ... textile manufactures ... wholly cotton, n.o.p.
- \*52306-1 Industrial shop towels ...
- 53305-1 Clothing ... all textile manufactures ... of wool or hair ...
- \*53405-1 Household blankets of any material except wholly of cotton
- \*53410-1 Automobile rugs, steamer rugs, travel rugs ...
- 54305-1 ... all textile manufactures ... of vegetable fibres, n.o.p. ...
- \*54310-1 Towels and glass-cloths of crash or huck ... of flax or hemp ...
- 54315-1 Articles ... wholly of jute and all textile manufactures ...
- \*54320-1 Sheets and pillow-cases of flax or hemp
- 54321-1 Bed-spreads ... table cloths ... wholly of flax or hemp ...
- \*54325-1 Bags or sacks of jute, hemp, linen or sisal  
... the textile component ... more than 50% ... silk:
- 55303-1 ... all textile manufactures, wholly or partially manufactured
- 55905-1 Rags and wastes ... used textile manufactures or waste portion ...
- 55910-1 Waste portions of unused fabrics, n.o.p. ...
- \*55930-1 Washed wiping rags ... machined wiping wastes ...
- 56300-1 ... all textile manufactures ... of man-made fibres ...
- 56400-1 Church vestments; parts thereof
- 56405-1 Prayer shawls ... prayer shawl bags; parts thereof
- 56700-1 Sails for boats and ships; textile fabrics ...
- 56805-1 Knitted garments, knitted fabrics and knitted goods, n.o.p.
- 57405-1 Woven fabrics of vegetable fibres, coated or impregnated ...
- \*57600-1 Window shades, mounted on rollers
- 57800-1 Regalia, badges and belts of all kinds, n.o.p.
- 58000-1 Hair, spring and other mattresses
- 87500-1 Handicraft goods ...
- 95002-1 All parts and accessories ... equipment in automobiles ...
- 95006-1 All parts, and accessories ... specified commercial vehicles

B. The Board's Analysis and Recommendations

The Board did not receive any specific proposals concerning the Nomenclature or rates of duty of Chapter 63.

\* Indicates that goods under the present tariff item are classified only to this Chapter.

The Board reviewed the rates of duty of goods covered by Chapter 63, and recommends that items 6302.40.00, 6302.52.00, 6302.59.00, 6302.92.00 and 6304.19.00 of the proposed Schedule be modified to reflect the current MFN rates of duty of tariff items 54310-1 and 54321-1 as they meet the Board's criteria. The relevant rate and related nomenclature recommendations are listed below:

MFN Rate
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Delete the rates of duty under 6302.40.00 and add the following:

6302.40.10.00	---Wholly of flax or hemp . . . . .	kg	11.3%
6302.40.90.00	---Other table linen . . . . .	kg	25%

Delete the rates of duty under 6302.52.00 and add the following:

6302.52.10.	---Wholly of flax . . . . .		11.3%
10	-----Tablecloths . . . . .	kg	
20	-----Tablecloth and serviette sets . . . . .	kg	
90	-----Other table linen . . . . .	kg	
6302.52.90.	---Other . . . . .		20%
10	-----Tablecloths . . . . .	kg	
20	-----Tablecloth and serviette sets . . . . .	kg	
90	-----Other table linen . . . . .	kg	

Delete the rates of duty under 6302.59.00 and add the following:

6302.59.10.00	---Of hemp or partly of flax . . . . .	kg	20%
6302.59.90.00	---Other . . . . .	kg	22.5%

Delete the rates of duty under 6302.92.00.00 and add the following:

6302.92.10.00	---Wholly of flax . . . . .	kg	11.3%
6302.92.90.00	---Other . . . . .	kg	20%

Delete the rates of duty under 6304.19.00.00 and add the following:

6304.19.10.00	---Wholly of flax or hemp . . . . .	No.	11.3%
6304.19.90.	---Other . . . . .		25%
10	-----Of cotton . . . . .	No.	
20	-----Of polyesters . . . . .	No.	
30	-----Of acrylic or modacrylic . . . . .	No.	
90	-----Of other textile materials . . . . .	No.	

Furthermore, the proposed Schedule reveals that window shades mounted on rollers would enter at 22.5%, 25% and 25% MFN under 6303.91.00.90, 6303.92.00.99 and 6303.99.00.90 respectively compared to 20 p.c. MFN at which

they enter presently under tariff item 57600-1. While the Board favours maintaining the present lower rate for these shades, this provision is recommended instead under Chapter 39, "Plastics and articles thereof", as being the more appropriate place for these window shades, because the dominant material at present is plastic or plastic-coated fabric.

The Board further recommends the deletion of the Supplementary Note at the beginning of the Chapter and the insertion of the sub-Chapter titles in the Schedule proper.

TABLE 63.1

The Board's Nomenclature Recommendations

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6301.40.00.10	New class -----Of acrylic or modacrylic . . . . . D'acryliques ou modacryliques	5
6301.40.00.20	New class -----Of polyesters . . . . . De polyesters	5
6301.40.00.90	New class -----Of other synthetic fibres . . . . . D'autres fibres synthétiques	5
6302.21.00.10	New scope -----Flannelette . . . . . Flanellette	5
6302.21.00.13	-----Bed sheet and pillow case sets . . . . . Assortiments de draps de lit et de taies d'oreillers	2
6302.21.00.20	New class -----Percale . . . . . Percale	5
6302.21.00.21	New class -----Bed sheets . . . . . Draps de lit	5
6302.21.00.22	New class -----Pillow cases . . . . . Taies d'oreillers	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6302.21.00.23	New class -----Bed sheet and pillow case sets . . . . . Assortiments de draps de lit et de taies d'oreillers	5
6302.21.00.29	New class -----Other bed linen . . . . . Autre linge de lit	5
6302.21.00.90	-----Other, including muslin . . . . . Autres, y compris la mousseline	3
6302.21.00.93	-----Bed sheet and pillow case sets . . . . . Assortiments de draps de lit et de taies d'oreillers	2
6302.22.00.10	Delete from 6202.22.00.10 to 6202.22.00.90 and replace with the following 15 entries	5
6302.22.00.10	-----Flannelette . . . . . Flanellette	
6302.22.00.11	-----Bed sheets . . . . . Draps de lit	
6302.22.00.12	-----Pillow cases . . . . . Taies d'oreillers	
6302.22.00.13	-----Bed sheet and pillow case sets . . . . . Assortiments de draps de lit et de taies d'oreillers	
6302.22.00.19	-----Other bed linen . . . . . Autre linge de lit	
6302.22.00.20	-----Percale . . . . . Percale	
6302.22.00.21	-----Bed sheets . . . . . Draps de lit	
6302.22.00.22	-----Pillow cases . . . . . Taies d'oreillers	
6302.22.00.23	-----Bed sheet and pillow case sets . . . . . Assortiments de draps de lit et de taies d'oreillers	
6302.22.00.29	-----Other bed linen . . . . . Autre linge de lit	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6302.22.00.90	-----Other, including muslin . . . . . Autres, y compris la mousseline	
6302.22.00.91	-----Bed sheets . . . . . Draps de lit	
6302.22.00.92	-----Pillow cases . . . . . Taies d'oreillers	
6302.22.00.93	-----Bed sheet and pillow case sets . . . . . Assortiments de draps de lit et de taies d'oreillers	
6302.22.00.99	-----Other bed linen . . . . . Autre linge de lit	
6302.31.00.10	New scope -----Flannelette . . . . . : . . . . . Flanellette	5
6302.31.00.13	-----Bed sheet and pillow case sets . . . . . Assortiments de draps de lit et de taies d'oreillers	2
6302.31.00.20	New class -----Percale . . . . . Percale	5
6302.31.00.21	New class -----Bed sheets . . . . . Draps de lit	5
6302.31.00.22	New class -----Pillow cases . . . . . Taies d'oreillers	5
6302.31.00.23	New class -----Bed sheet and pillow case sets . . . . . Assortiments de draps de lit et de taies d'oreillers	5
6302.31.00.29	New class -----Other bed linen . . . . . Autre linge de lit	5
6302.31.00.90	-----Other, including muslin . . . . . Autres, y compris la mousseline	3

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6302.31.00.93	-----Bed sheet and pillow case sets . . . . . Assortiments de draps de lit et de taies d'oreillers	2
6302.32.00.10	Delete from 6302.32.00.10 to 6302.32.00.90 and replace with the following 15 entries	5
6302.32.00.10	-----Flannelette . . . . . Flanellette	
6302.32.00.11	-----Bed sheets . . . . . Draps de lit	
6302.32.00.12	-----Pillow cases . . . . . Taies d'oreillers	
6302.32.00.13	-----Bed sheet and pillow case sets . . . . . Assortiments de draps de lit et de taies d'oreillers	
6302.32.00.19	-----Other bed linen . . . . . Autre linge de lit	
6302.32.00.20	-----Percale . . . . . Percale	
6302.32.00.21	-----Bed sheets . . . . . Draps de lit	
6302.32.00.22	-----Pillow cases . . . . . Taies d'oreillers	
6302.32.00.23	-----Bed sheet and pillow case sets . . . . . Assortiments de draps de lit et de taies d'oreillers	
6302.32.00.29	-----Other bed linen . . . . . Autre linge de lit	
6302.32.00.90	-----Other, including muslin . . . . . Autres, y compris la mousseline	
6302.32.00.91	-----Bed sheets . . . . . Draps de lit	
6302.32.00.92	-----Pillow cases . . . . . Taies d'oreillers	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6302.32.00.93	-----Bed sheet and pillow case sets . . . . . Assortiments de draps de lit et de taies d'oreillers	
6302.32.00.99	-----Other bed linen . . . . . Autre linge de lit	
6302.51.00.10	New scope -----Tablecloths . . . . . Nappes	5
6302.51.00.20	New class -----Tablecloth and serviette sets . . . . . Assortiments de nappe et de serviettes	5
6302.53.00.10	Delete 6302.53.00.10 and 6302.53.00.90 and replace with the following 12 entries	5
6302.53.00.10	-----Of polyesters . . . . . De polyesters	
6302.53.00.11	-----Tablecloths . . . . . Nappes	
6302.53.00.12	-----Tablecloth and serviette sets . . . . . Assortiments de nappe et de serviettes	
6302.53.00.19	-----Other table linen . . . . . Autre linge de table	
6302.53.00.20	-----Of viscose rayon . . . . . De rayonne viscose	
6302.53.00.21	-----Tablecloths . . . . . Nappes	
6302.53.00.22	-----Tablecloth and serviette sets . . . . . Assortiments de nappe et de serviettes	
6302.53.00.29	-----Other table linen . . . . . Autre linge de table	
6302.53.00.90	-----Of other man-made fibres . . . . . D'autres fibres synthétiques ou artifi- cielles	
6302.53.00.91	-----Tablecloths . . . . . Nappes	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6302.53.00.92	-----Tablecloth and serviette sets . . . . . Assortiments de nappe et de serviettes	
6302.53.00.99	-----Other table linen . . . . . Autre linge de table	
6302.90	-Other toilet linen and kitchen linen . . . . . Autre linge de toilette ou de cuisine	3
6303.91.00.20	New class -----Drapes . . . . . Rideaux	5
6303.91.00.90	Renumber 6303.91.00.30 -----Interior blinds; curtain or bed valances . . . . . Stores d'intérieur; cantonnières et tours de lit	3
6303.92.00.10	Delete from 6303.92.00.10 to 6302.92.00.99 and replace with the following 20 entries	5
6303.92.00.10	-----Containing 85 % or more by weight of polyesters . . . . . Contenant au moins 85 % en poids de polyesters	
6303.92.00.11	-----Curtains . . . . . Vitrages	
6303.92.00.12	-----Drapes . . . . . Rideaux	
6303.92.00.13	-----Interior blinds; curtain or bed valances . . . . . Stores d'intérieur; cantonnières et tours de lit	
6303.92.00.20	-----Other, of polyesters, mixed mainly or solely with cotton . . . . . Autres, de polyesters mélangés prin- cipalement ou uniquement avec du coton	
6303.92.00.21	-----Curtains . . . . . Vitrages	
6303.92.00.22	-----Drapes . . . . . Rideaux	

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6303.92.00.23	-----Interior blinds; curtain or bed valances . . . . . Stores d'intérieur; cantonnières et tours de lit	
6303.92.00.30	-----Other, of polyesters . . . . . Autres, de polyesters	
6303.92.00.31	-----Curtains . . . . . Vitrages	
6303.92.00.32	-----Drapes . . . . . Rideaux	
6303.92.00.33	-----Interior blinds; curtain or bed valances . . . . . Stores d'intérieur; cantonnières et tours de lit	
6303.92.00.40	-----Of acrylic or modacrylic . . . . . D'acryliques ou modacryliques	
6303.92.00.41	-----Curtains . . . . . Vitrages	
6303.92.00.42	-----Drapes . . . . . Rideaux	
6303.92.00.43	-----Interior blinds; curtain or bed valances . . . . . Stores d'intérieur; cantonnières et tours de lit	
6303.92.00.90	-----Of other synthetic fibres . . . . . D'autres fibres synthétiques	
6303.92.00.91	-----Curtains . . . . . Vitrages	
6303.92.00.92	-----Drapes . . . . . Rideaux	
6303.92.00.93	-----Interior blinds; curtain or bed valances . . . . . Stores d'intérieur; cantonnières et tours de lit	
6303.99.00.20	New class -----Drapes . . . . . Rideaux	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6303.99.00.90	Renumber 6303.99.00.30 -----Interior blinds; curtain or bed valances . . . . . Stores d'intérieur; cantonnières et tours de lit	5
6304.93.00.10	New class -----Of polyesters . . . . . De polyesters	5
6304.93.00.90	New class -----Of other synthetic fibres . . . . . D'autres fibres synthétiques	5
6305.31.00.10	New class -----Impregnated, coated, covered or laminated Imprégnés, enduits, recouverts ou stratifiés	5
6305.31.00.20	New class -----Not impregnated, coated, covered or laminated . . . . . Non imprégnés ni enduits ni recouverts ni stratifiés	5
6306.11.00.10	New class -----Tarpaulins . . . . . Bâches	5
6306.11.00.20	New class -----Awnings and sunblinds . . . . . Stores d'extérieur	5
6306.12.00.10	New class -----Containing 85 % or more by weight of polyesters . . . . . Contenant au moins 85 % en poids de polyesters	5
6306.12.00.11	New class -----Tarpaulins . . . . . Bâches	5
6306.12.00.12	New class -----Awnings and sunblinds . . . . . Stores d'extérieur	5

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6306.12.00.20	New class -----Other, of polyesters . . . . . Autres, de polyesters	5
6306.12.00.21	New class -----Tarpaulins . . . . . Bâches	5
6306.12.00.22	New class -----Awnings and sunblinds . . . . . Stores d'extérieur	5
6306.12.00.30	New class -----Of nylon . . . . . De nylon	5
6306.12.00.40	New class -----Of acrylic or modacrylic . . . . . D'acryliques ou modacryliques	5
6306.12.00.50	New class -----Of polyethylene or of polypropylene . . . De polyéthylène ou de polypropylène	5
6306.12.00.90	New class -----Of other synthetic fibres . . . . . D'autres fibres synthétiques	5
6306.22.00.10	New class -----Containing 85 % or more by weight of polyesters . . . . . Contenant au moins 85 % en poids de polyesters	5
6306.22.00.20	New class -----Other, of polyesters . . . . . Autres, de polyesters	5
6306.22.00.30	New class -----Of nylon . . . . . De nylon	5
6306.22.00.90	New class -----Of other synthetic fibres . . . . . D'autres fibres synthétiques	5
6307.90	-Other made up articles . . . . . Autres articles confectionnés	3

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6307.90.92.10	New class -----Shoe laces . . . . . Lacets de soulier	5
6307.90.92.11	New class -----Braided . . . . . Tressés	5
6307.90.92.19	New class -----Other than braided . . . . . Autres que tressés	5
6307.90.92.20	New class -----Other made up articles . . . . . Autres articles confectionnés	5
6307.90.99.10	New class -----Shoe laces . . . . . Lacets de soulier	5
6307.90.99.11	New class -----Braided . . . . . Tressés	5
6307.90.99.19	New class -----Other than braided . . . . . Autres que tressés	5
6307.90.99.20	New class -----Other made up articles . . . . . Autres articles confectionnés	5

Chapter 63

OTHER MADE UP TEXTILE ARTICLES; SETS;  
WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS

Legal Notes.\*

1. Sub-Chapter I applies only to made up articles, of any textile fabric.
2. Sub-Chapter I does not cover:
  - (a) Goods of Chapters 56 to 62; or
  - (b) Worn clothing or other worn articles of heading No. 63.09.
3. Heading No. 63.09 applies only to the following goods:
  - (a) Articles of textile materials:
    - (i) Clothing and clothing accessories, and parts thereof;
    - (ii) Blankets and travelling rugs;
    - (iii) Bed linen, table linen, toilet linen and kitchen linen;
    - (iv) Furnishing articles, other than carpets of heading Nos. 57.01 to 57.05 and tapestries of heading No. 58.05;
  - (b) Footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:

  - (i) they must show signs of appreciable wear, and
  - (ii) they must be presented in bulk or in bales, sacks or similar packings.

\*

\*



TABLE 63.2: SCHEDULE RECOMMENDED BY THE BOARD

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## CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 63-3

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
SUB-CHAPTER I.—OTHER MADE UP TEXTILE ARTICLES						
63.01	Blankets and travelling rugs.					
6301.10.00.00	-Electric blankets . . . . .	No.	22.5%	22.5%	40% and 66¢/kg	-
6301.20.00.00	-Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair . . . . .	kg	18%	22.5%	40% and 66¢/kg	15%
6301.30.00.00	-Blankets (other than electric blankets) and travelling rugs, of cotton . . . . .	kg	22.5%	22.5%	40% and 66¢/kg	-
6301.40.00.	-Blankets (other than electric blankets) and travelling rugs, of synthetic fibres .		18%	22.5%	40% and 66¢/kg	15%
10	----Of acrylic or modacrylic . . . . .	kg				*
20	----Of polyesters . . . . .	kg				*
90	----Of other synthetic fibres . . . . .	kg				*
6301.90.00.00	-Other blankets and travelling rugs . . . . .	kg	18%	22.5%	40% and 66¢/kg	15%
63.02	Bed linen, table linen, toilet linen and kitchen linen.					
6302.10.00.00	-Bed linen, knitted or crocheted . . . . .	No.	18%	25%	55%	-
6302.21.00.	-Other bed linen, printed					
	--Of cotton . . . . .		22.5%	22.5%	35%	-
11	----Flannelette					*
11	----Bed sheets . . . . .	No.				*
12	----Pillow cases . . . . .	No.				*
13	----Bed sheet and pillow case sets . . . . .	No.				*
19	----Other bed linen . . . . .	-				*
	--Percale					*
21	----Bed sheets . . . . .	No.				*
22	----Pillow cases . . . . .	No.				*
23	----Bed sheet and pillow case sets . . . . .	No.				*
29	----Other bed linen . . . . .	-				*
	--Other, Including muslin					*
91	----Bed sheets . . . . .	No.				*
92	----Pillow cases . . . . .	No.				*
93	----Bed sheet and pillow case sets . . . . .	No.				*
99	----Other bed linen . . . . .	-				*
6302.22.00.	-Of man-made fibres . . . . .		20%	25%	50%	-
11	----Flannelette					*
11	----Bed sheets . . . . .	No.				*
12	----Pillow cases . . . . .	No.				*
13	----Bed sheet and pillow case sets . . . . .	No.				*
19	----Other bed linen . . . . .	-				*
	--Percale					*
21	----Bed sheets . . . . .	No.				*
22	----Pillow cases . . . . .	No.				*
23	----Bed sheet and pillow case sets . . . . .	No.				*
29	----Other bed linen . . . . .	-				*

TABLE 63.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 63-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
6302.22.00. (cont.)	-----Other, including muslin -----Bed sheets . . . . . -----Pillow cases . . . . . -----Bed sheet and pillow case sets . . . . . -----Other bed linen . . . . . --Of other textile materials . . . . .	No. No. No. -				*
91 92 93 99						*
6302.29.00.00						*
6302.31.00.	-Other bed linen --Of cotton . . . . . ----Flannelette 11 -----Bed sheets . . . . . 12 -----Pillow cases . . . . . 13 -----Bed sheet and pillow case sets . . . . . 19 -----Other bed linen . . . . . ----Percale 21 -----Bed sheets . . . . . 22 -----Pillow cases . . . . . 23 -----Bed sheet and pillow case sets . . . . . 29 -----Other bed linen . . . . . -----Other, including muslin 91 -----Bed sheets . . . . . 92 -----Pillow cases . . . . . 93 -----Bed sheet and pillow case sets . . . . . 99 -----Other bed linen . . . . .	No. No. No. -	22.5%	22.5%	35%	-
						*
11 12 13 19						*
21 22 23 29						*
91 92 93 99						*
6302.32.00.	--Of man-made fibres . . . . . ----Flannelette 11 -----Bed sheets . . . . . 12 -----Pillow cases . . . . . 13 -----Bed sheet and pillow case sets . . . . . 19 -----Other bed linen . . . . . ----Percale 21 -----Bed sheets . . . . . 22 -----Pillow cases . . . . . 23 -----Bed sheet and pillow case sets . . . . . 29 -----Other bed linen . . . . . -----Other, including muslin 91 -----Bed sheets . . . . . 92 -----Pillow cases . . . . . 93 -----Bed sheet and pillow case sets . . . . . 99 -----Other bed linen . . . . .	No. No. No. -	20%	25%	50%	-
						*
11 12 13 19						*
21 22 23 29						*
91 92 93 99						*
6302.39.00.00	--Of other textile materials . . . . .	No.	22.5%	22.5%	35%	-
6302.40 6302.40.10.00 6302.40.90.00	-Table linen, knitted or crocheted ---Wholly of flax or hemp . . . . . ---Other table linen . . . . .	kg kg	Free 18%	11.3% 25%	35% 55%	Free -
						*
10 20 90						*
6302.51.00.	-Other table linen --Of cotton . . . . . 10 -----Tablecloths . . . . . 20 -----Tablecloth and serviette sets . . . . . 90 -----Other table linen . . . . .	kg kg kg	22.5%	22.5%	35%	-
						*
10 20 90						*
6302.52.52. 6302.52.10.	--Of flax ---Wholly of flax . . . . . 10 -----Tablecloths . . . . . 20 -----Tablecloth and serviette sets . . . . . 90 -----Other table linen . . . . .	kg kg kg	Free	11.3%	35%	Free
						*
10 20 90						*
6302.52.90.	--Other . . . . . 10 -----Tablecloths . . . . . 20 -----Tablecloth and serviette sets . . . . . 90 -----Other table linen . . . . .	kg kg kg	17.5%	20%	35%	13%
						*
10 20 90						*
6302.53.00.	--Of man-made fibres . . . . . ---Of polyesters 11 -----Tablecloths . . . . . 12 -----Tablecloth and serviette sets . . . . . 19 -----Other table linen . . . . .	kg kg kg	20%	25%	50%	-
						*
11 12 19						*

TABLE 63.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 63-5

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
6302.53.00. (cont.)	----Of viscose rayon	kg				*
21	-----Tablecloths . . . . .	kg				*
22	-----Tablecloth and serviette sets . . . . .	kg				*
29	-----Other table linen . . . . .	kg				*
	-----Of other man-made fibres					*
91	-----Tablecloths . . . . .	kg				*
92	-----Tablecloth and serviette sets . . . . .	kg				*
99	-----Other table linen . . . . .	kg				*
6302.59	-Of other textile materials					*
6302.59.10.00	--Of hemp or partly of flax	kg	17.5%	20%	35%	13%
6302.59.90.00	--Other . . . . .	kg	22.5%	22.5%	35%	-
6302.60.00.	-Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton		22.5%	22.5%	35%	-
10	-----Towels, bath . . . . .	kg				*
20	-----Towels, tea . . . . .	kg				*
30	-----Washcloths . . . . .	kg				*
90	-----Other . . . . .	kg				*
6302.91.00.00	-Other toilet linen and kitchen linen					*
6302.92	--Of cotton . . . . .	kg	22.5%	22.5%	35%	-
6302.92.10.00	--Of flax					*
6302.92.90.00	--Wholly of flax . . . . .	kg	Free	11.3%	35%	Free
6302.93.00.00	--Other . . . . .	kg	17.5%	20%	35%	13%
6302.99.00.00	--Of man-made fibres . . . . .	kg	20%	25%	50%	-
	--Of other textile materials . . . . .	kg	22.5%	22.5%	35%	-
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances.					*
6303.11.00.00	-Knitted or crocheted					*
6303.12.00.00	--Of cotton . . . . .	kg	18%	25%	55%	-
6303.19.00.00	--Of synthetic fibres . . . . .	kg	18%	25%	55%	-
	--Of other textile materials . . . . .	kg	18%	25%	55%	-
6303.91.00.	-Other					*
10	--Of cotton . . . . .	kg	22.5%	22.5%	35%	-
20	-----Curtains . . . . .	kg				*
30	-----Drapes . . . . .	kg				*
	-----Interior blinds; curtain or bed valances . . . . .	kg				*
6303.92.00.	--Of synthetic fibres . . . . .		22.5%	25%	55%	-
	-----Containing 65 % or more by weight of polyesters					*
11	-----Curtains . . . . .	kg				*
12	-----Drapes . . . . .	kg				*
13	-----Interior blinds; curtain or bed valances . . . . .	kg				*
	-----Other, of polyesters, mixed mainly or solely with cotton					*
21	-----Curtains . . . . .	kg				*
22	-----Drapes . . . . .	kg				*
23	-----Interior blinds; curtain or bed valances . . . . .	kg				*
	-----Other, of polyesters					*
31	-----Curtains . . . . .	kg				*
32	-----Drapes . . . . .	kg				*
33	-----Interior blinds; curtain or bed valances . . . . .	kg				*

TABLE 63.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 63-6

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
6303.92.00. (cont.)	----Of acrylic or modacrylic ----Curtains . . . . . ----Drapes . . . . . ----Interior blinds; curtain or bed valances . . . . . ----Of other synthetic fibres 91      Curtains . . . . . 92      Drapes . . . . . 93      Interior blinds; curtain or bed valances . . . . .	kg kg kg kg kg kg kg kg kg				*
6303.99.00.	--Of other textile materials . . . . . --Curtains . . . . . --Drapes . . . . . --Interior blinds; curtain or bed valances . . . . .	kg	22.5%	25%	55%	-
63.04	Other furnishing articles, excluding those of heading No. 94.04.					
6304.11.00.00	-Bedspreads	No.	18%	25%	55%	-
6304.19	--Knitted or crocheted . . . . .	No.	Free	11.3%	35%	*
6304.19.10.00	--Other . . . . .	No.	22.5%	25%	55%	Free
6304.19.90.	--Of cotton . . . . .	No.				-
10	--Of polyesters . . . . .	No.				*
20	--Of acrylic or modacrylic . . . . .	No.				*
30	--Of other textile materials . . . . .	No.				*
90						*
6304.91.00.00	-Other					
6304.92.00.00	--Knitted or crocheted . . . . .	kg	18%	25%	55%	-
6304.93.00.	--Not knitted or crocheted, of cotton . . . . .	kg	22.5%	22.5%	35%	-
10	--Not knitted or crocheted, of synthetic fibres . . . . .		22.5%	25%	55%	-
90	--Of polyesters . . . . .	kg				*
6304.99.00.00	--Of other synthetic fibres . . . . .	kg	22.5%	22.5%	35%	-
	--Not knitted or crocheted, of other textile materials . . . . .	kg				*
63.05	Sacks and bags, of a kind used for the packing of goods.					
6305.10.00.00	-Of jute or of other textile bast fibres of heading No. 53.03 . . . . .	-	8%	8%	20%	Free
6305.20.00.00	-Of cotton . . . . .	-	22.5%	22.5%	35%	-
6305.31.00.	-Of man-made textile materials					
10	--Of polyethylene or polypropylene strip or the like . . . . .		20%	25%	50%	-
20	--Impregnated, coated, covered or laminated . . . . .	-				*
6305.39.00.00	--Not impregnated, coated, covered or laminated . . . . .	-	20%	25%	50%	-
6305.90.00.00	--Other . . . . .	-	8%	8%	20%	Free

TABLE 63.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 63-7

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
63.06	Tarpaulins, sails for boats, sailboards or landcraft, awnings, sunblinds, tents and camping goods.					
6306.11.00.	-Tarpaulins, awnings and sunblinds					
10	--Of cotton . . . . .		22.5%	22.5%	35%	-
20	----Tarpaulins . . . . .	-				*
6306.12.00.	----Awnings and sunblinds . . . . .	-				*
	----Of synthetic fibres . . . . .		20%	25%	50%	-
	----Containing 85 % or more by weight of polyesters . . . . .					*
11	----Tarpaulins . . . . .	-				*
12	----Awnings and sunblinds . . . . .	-				*
	----Other, of polyesters . . . . .					*
21	----Tarpaulins . . . . .	-				*
22	----Awnings and sunblinds . . . . .	-				*
30	----Of nylon . . . . .	-				*
40	----Of acrylic or modacrylic . . . . .	-				*
50	----Of polyethylene or of polypropylene . . . . .	-				*
90	----Of other synthetic fibres . . . . .	-				*
6306.19.00.00	--Of other textile materials . . . . .	-	22.5%	22.5%	35%	-
	Tents					
6306.21.00.00	--Of cotton . . . . .	No.	22.5%	22.5%	35%	-
6306.22.00.	--Of synthetic fibres . . . . .		20%	25%	50%	-
10	----Containing 85 % or more by weight of polyesters . . . . .	No.				*
	----Other, of polyesters . . . . .	No.				*
20	----Of nylon . . . . .	No.				*
30	----Of other synthetic fibres . . . . .	No.				*
90	----Of other textile materials . . . . .	No.	22.5%	22.5%	35%	-
6306.29.00.00	Sails					
6306.31.00.00	--Of synthetic fibres . . . . .	-	15%	20%	25%	13%
6306.39.00.00	--Of other textile materials . . . . .	-	15%	20%	25%	13%
	Pneumatic mattresses					
6306.41.00.00	--Of cotton . . . . .	No.	15%	15%	30%	10%
6306.49.00.00	--Of other textile materials . . . . .	No.	15%	15%	30%	10%
	Other					
6306.91.00.00	--Of cotton . . . . .	-	22.5%	22.5%	55%	-
6306.99.00.00	--Of other textile materials . . . . .	-	22.5%	25%	55%	-
63.07	Other made up articles, including dress patterns.					
6307.10.00.00	-Floor-cloths, dish-cloths, dusters and similar cleaning cloths . . . . .	-	22.5%	22.5%	35%	-
6307.20.00.00	-Life-jackets and life-belts . . . . .	No.	22.5%	22.5%	35%	-
6307.90	Other made up articles					
6307.90.10.00	--Belts for occupational use . . . . .	-	15%	15%	45%	10%
	--Other					
6307.90.91.00	---Wholly of jute . . . . .	-	11.3%	11.3%	30%	Free
6307.90.92.	---Of cotton or other vegetable fibres, except wholly of jute . . . . .		22.5%	22.5%	35%	-
	---Shoe laces					*
11	---Braided . . . . .	-				*
19	---Other than braided . . . . .	-				*
20	---Other made up articles . . . . .	-				*

TABLE 63.2 (CONCL.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 63-8

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
6307.90.93.00	----Of silk . . . . .	-	20%	20%	45%	10%
6307.90.99.	----Of other textile materials . . . . .	-	22.5%	25%	55%	-
11	-----Shoe laces	-				*
19	-----Braided . . . . .	-				*
20	-----Other than braided . . . . .	-				*
	-----Other made up articles . . . . .	-				*
	SUB-CHAPTER III.-SETS					*
63.08	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale . . . . .	-	22.5%	25%	55%	-
6308.00.00.00						
	SUB-CHAPTER IIII.-WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS					*
63.09	Worn clothing and other worn articles . . .	-	20%	25%	50%	-
6309.00.00.00						
63.10	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.					
6310.10.00.00	Sorted . . . . .	kg	Free	Free	20%	Free
6310.90.00.00	Other . . . . .	kg	Free	Free	20%	Free

CHAPTER 63

APPENDIX



LEGAL NOTES REFERRED TO THE BOARDChapter 63OTHER MADE UP TEXTILE ARTICLES; SETS;  
WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGSNotes.

1. Sub-Chapter I applies only to made up articles, of any textile fabric.
2. Sub-Chapter I does not cover:
  - (a) Goods of Chapters 56 to 62; or
  - (b) Worn clothing or other worn articles of heading No. 63.09.
3. Heading No. 63.09 applies only to the following goods:
  - (a) Articles of textile materials:
    - (i) Clothing and clothing accessories, and parts thereof;
    - (ii) Blankets and travelling rugs;
    - (iii) Bed linen, table linen, toilet linen and kitchen linen;
    - (iv) Furnishing articles, other than carpets of heading Nos. 57.01 to 57.05 and tapestries of heading No. 58.05;
  - (b) Footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:

- (i) they must show signs of appreciable wear, and
- (ii) they must be presented in bulk or in bales, sacks or similar packings.

For the purpose of this Chapter the following sub-chapters apply:

I. - Other Made Up Textile Articles  
(heading Nos. 63.01 to 63.07)

II. - Sets  
(heading No. 63.08)

III. - Worn Clothing and Worn Textile Articles; Rags  
(heading Nos. 63.09 to 63.10)



## APPENDIX 1: DRAFT SCHEDULE AS REFERRED TO THE BOARD

## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 63- 3

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
63.01		<b>Blankets and travelling rugs.</b>					
6301.10.00	00	-Electric blankets.....	No	22.5%	22.5%	40% and 66¢/kg	-
6301.20.00	00	-Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair.....	kg	18%	22.5%	40% and 66¢/kg	15%
6301.30.00	00	-Blankets (other than electric blankets) and travelling rugs, of cotton.....	kg	22.5%	22.5%	40% and 66¢/kg	-
6301.40.00	00	-Blankets (other than electric blankets) and travelling rugs, of synthetic fibres.....	kg	18%	22.5%	40% and 66¢/kg	15%
6301.90.00	00	-Other blankets and travelling rugs.....	kg	18%	22.5%	40% and 66¢/kg	15%
63.02		<b>Bed Linen, table linen, toilet linen and kitchen linen.</b>					
6302.10.00	00	-Bed linen, knitted or crocheted.....	No	18%	25%	55%	-
6302.21.00		-Other bed linen, printed: ---Of cotton..... ----Wholly of cotton: 11 -----Bed sheets..... 12 -----Pillow cases..... 13 -----Sheet and pillow case sets..... 19 -----Other bed linen..... ----Other: 91 -----Bed sheets..... 92 -----Pillow cases..... 93 -----Sheet and pillow case sets..... 99 -----Other bed linen.....	No 22.5% No No -	22.5%	22.5%	35%	-
6302.22.00		---Of man-made fibres..... 10 -----Bed sheets..... 20 -----Pillow cases..... 30 -----Sheet and pillow case sets..... 90 -----Other bed linen.....	No No No -	20%	25%	50%	-
6302.29.00	00	---Of other textile materials..... -Other bed linen: ---Of cotton..... ----Wholly of cotton: 11 -----Bed sheets..... 12 -----Pillow cases..... 13 -----Sheet and pillow case sets..... 19 -----Other bed linen..... ----Other: 91 -----Bed sheets..... 92 -----Pillow cases..... 93 -----Sheet and pillow case sets..... 99 -----Other bed linen.....	No 22.5% No 22.5% No No No No -	22.5%	22.5%	35%	-
6302.31.00		---Of man-made fibres..... 10 -----Bed sheets..... 20 -----Pillow cases..... 30 -----Sheet and pillow case sets..... 90 -----Other bed linen.....	No No No -	20%	25%	50%	-
6302.39.00	00	---Of other textile materials.....	No	22.5%	22.5%	35%	-

## APPENDIX 1: (CONT.)

## CANADIAN TARIFF SCHEDULE

## Converted to the Harmonized System

PAGE 63- 4

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
6302.40.00		-Table linen, knitted or crocheted.....		18%	25%	55%	-
	10	----Tablecloths or serviettes (napkins)	kg				
	90	----Other table linen.....	kg				
		-other table linen:					
6302.51.00		--Of cotton.....		22.5%	22.5%	35%	-
	10	----Tablecloths or serviettes (napkins)	kg				
	90	----Other table linen.....	kg				
6302.52.00		--Of flax.....		Free	11.3%	35%	Free
	10	----Tablecloths or serviettes (napkins)	kg				
	90	----Other table linen.....	kg				
6302.53.00		--Of man-made fibres.....		20%	25%	50%	-
	10	----Tablecloths or serviettes (napkins)	kg				
	90	----Other table linen.....	kg				
6302.59.00		--Of other textile materials.....		22.5%	22.5%	35%	-
	10	----Tablecloths or serviettes (napkins)	kg				
	90	----Other table linen.....	kg				
6302.60.00		-Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton.....		22.5%	22.5%	35%	-
	10	----Towels, bath.....	kg				
	20	----Towels, tea.....	kg				
	30	----Washcloths.....	kg				
	90	----Other.....	kg				
		-Other:					
6302.91.00	00	--Of cotton.....	kg	22.5%	22.5%	35%	-
6302.92.00	00	--Of flax.....	kg	17.5%	20%	35%	13%
6302.93.00	00	--Of man-made fibres.....	kg	20%	25%	50%	-
6302.99.00	00	--Of other textile materials.....	kg	22.5%	22.5%	35%	-
63.03		Curtains (including drapes) and interior blinds; curtain or bed valances.					
		-Knitted or crocheted:					
6303.11.00	00	--Of cotton.....	kg	18%	25%	55%	-
6303.12.00	00	--Of synthetic fibres.....	kg	18%	25%	55%	-
6303.19.00	00	--Of other textile materials.....	kg	18%	25%	55%	-
		-Other:					
6303.91.00		--Of cotton.....		22.5%	22.5%	35%	-
	10	----Curtains.....	kg				
	90	----Other.....	kg				
6303.92.00		--Of synthetic fibres.....		22.5%	25%	55%	-
		----Of polyester:					
	11	-----Curtains.....	kg				
	19	-----Other.....	kg				
		----Of nylon:					
	21	-----Curtains.....	kg				
	29	-----Other.....	kg				
		----Of other synthetic fibres:					
	91	-----Curtains.....	kg				
	99	-----Other.....	kg				
6303.99.00		--Of other textile materials.....		22.5%	25%	55%	-
	10	----Curtains.....	kg				
	90	----Other.....	kg				
63.04		Other furnishing articles, excluding those of heading No. 94.04.					
		-Bedspreads:					
6304.11.00	00	--Knitted or crocheted.....	No	18%	25%	55%	-
6304.19.00	00	--Other.....	No	22.5%	25%	55%	-
		-Other:					
6304.91.00	00	--Knitted or crocheted.....	kg	18%	25%	55%	-
6304.92.00	00	--Not knitted or crocheted, of cotton...	kg	22.5%	22.5%	35%	-

## APPENDIX 1: (CONT.)

## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 63- 5

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
6304.93.00	00	--Not knitted or crocheted, of synthetic fibres.....	kg	22.5%	25%	55%	-
6304.99.00	00	--Not knitted or crocheted, of other textile materials.....	kg	22.5%	22.5%	35%	-
<b>63.05</b>		<b>Sacks and bags, of a kind used for the packing of goods.</b>					
6305.10.00	00	-Of jute or of other textile bast fibres of heading No. 53.03.....	-	8%	8%	20%	Free
6305.20.00	00	-Of cotton.....	-	22.5%	22.5%	35%	-
		-Of man-made textile materials:					
6305.31.00	00	--Of polyethylene or polypropylene strip or the like.....	-	20%	25%	50%	-
6305.39.00	00	--Other.....	-	20%	25%	50%	-
6305.90.00	00	-Of other textile materials.....	-	8%	8%	20%	Free
<b>63.06</b>		<b>Tarpaulins, sails for boats, sailboards or landcraft, awnings, sunblinds, tents and camping goods.</b>					
6306.11.00	00	-Tarpaulins, awnings and sunblinds:					
6306.12.00	00	--Of cotton.....	-	22.5%	22.5%	35%	-
6306.19.00	00	--Of synthetic fibres.....	-	20%	25%	50%	-
		--Of other textile materials.....	-	22.5%	22.5%	35%	-
		-Tents:					
6306.21.00	00	--Of cotton.....	No	22.5%	22.5%	35%	-
6306.22.00	00	--Of synthetic fibres.....	No	20%	25%	50%	-
6306.29.00	00	--Of other textile materials.....	No	22.5%	22.5%	35%	-
		-Sails:					
6306.31.00	00	--Of synthetic fibres.....	-	15%	20%	25%	13%
6306.39.00	00	--Of other textile materials.....	-	15%	20%	25%	13%
		-Pneumatic mattresses:					
6306.41.00	00	--Of cotton.....	No	15%	15%	30%	10%
6306.49.00	00	--Of other textile materials.....	No	15%	15%	30%	10%
		-Other:					
6306.91.00	00	--Of cotton.....	-	22.5%	22.5%	55%	-
6306.99.00	00	--Of other textile materials.....	-	22.5%	25%	55%	-
<b>63.07</b>		<b>Other made up articles, including dress patterns.</b>					
6307.10.00	00	-Floor-cloths, dish-cloths, dusters and similar cleaning cloths.....	-	22.5%	22.5%	35%	-
6307.20.00	00	-Life-jackets and life-belts.....	No	22.5%	22.5%	35%	-
6307.90		-Other					
6307.90.10	00	--Belts for occupational use.....	-	15%	15%	45%	10%
		--Other:					
6307.90.91	00	---Wholly of jute.....	-	11.3%	11.3%	30%	Free
6307.90.92	00	----Of cotton or other vegetable fibres, except wholly of jute.....	-	22.5%	22.5%	35%	-
6307.90.93	00	----Of silk.....	-	20%	20%	45%	10%
6307.90.99	00	----Of other textile materials.....	-	22.5%	25%	55%	-

## APPENDIX 1: (CONCL.)

## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 63- 6

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
63.08							
6308.00.00	00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.....	-	22.5%	25%	55%	-
63.09							
6309.00.00	00	Worn clothing and other worn articles...	-	20%	25%	50%	-
63.10		Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.					
6310.10.00	00	-Sorted.....	kg	Free	Free	20%	Free
6310.90.00	00	-Other.....	kg	Free	Free	20%	Free

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS,  
WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND  
PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE  
THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR



Section XII

Footwear, Headgear, Umbrellas, Sun Umbrellas, Walking-Sticks,  
Seat-Sticks, Whips, Riding-Crops and Parts Thereof;  
Prepared Feathers and Articles Made Therewith;  
Artificial Flowers; Articles of Human Hair.

There are no Legal Notes regarding Section XII. The Board did not receive any submissions regarding Section XII or any of the Chapters within Section XII and makes no recommendations regarding Legal Notes for this Section.



## Section XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS,  
SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF;  
PREPARED FEATHERS AND ARTICLES MADE THEREWITH;  
ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

(No Legal Notes were received and none are recommended for this Section.)



REPORTS FOR

CHAPTERS 64 TO 67



CHAPTER 64Footwear, Gaiters and the Like; Parts of Such ArticlesA. Introduction

Proposed Chapter 64 incorporates, in whole or in part, 24 items of the Customs Tariff as listed below:

- 19900-1 Papeteries, envelopes, and all manufactures of paper, n.o.p.
- 35400-1 Manufactures of aluminum, n.o.p.  
Manufactures, articles or wares, of iron or steel ...:
- 44603-1 Other than the following (see 44603-2 to 44603-5)
- \*44633-1 Steel box toes, for use in the manufacture of safety footwear
- 49400-1 Manufactures of corkwood or cork bark, n.o.p. ...  
Manufactures of wood, n.o.p.:
- 50600-1 Other than the following (see 50600-2 to 50600-13)
- \*50615-1 Shanks, of wood, for use in the manufacture of footwear
- 52305-1 ... wearing apparel ... woven fabrics ... cotton ...
- 53305-1 ... wearing apparel ... woven fabrics ... of wool or hair ...
- 54305-1 ... wearing apparel ... woven fabrics ... of vegetable fibres ...
- 56300-1 ... wearing apparel ... woven fabrics ... of man-made fibres ...
- 56805-1 Knitted garments, knitted fabrics and knitted goods, n.o.p.
- \*61100-1 Boots and shoes ... with unstitched soles close edged
- 61105-1 Boots, shoes, slippers and insoles of any material, n.o.p.
- \*61105-2 Sandals, Oriental type, embroidered with gold or silver thread
- \*61105-3 Downhill ski boots
- 61105-4 Boots and shoes with ice or roller skates attached ...
- \*61110-1 Canvas shoes with rubber soles
- \*61115-1 Boots, shoes and slippers of sisal with cork ... or rubber soles
- 61300-1 Manufactures of leather, including ... rawhide, n.o.p.
- 61400-1 Leather-board, leatheroid, and manufactures thereof, n.o.p.
- \*61700-1 Rubber boots and shoes
- 61800-1 Rubber cement and all manufactures of rubber and gutta percha, n.o.p.  
Articles of materials of ... headings 93901 to 93906 ...:
- 93907-1 Other than the following (see 93907-2 to 93907-10)

B. The Board's Analysis and Recommendations

The Board did not receive any specific submissions concerning the goods covered by this Chapter. The Board's analysis revealed only one instance 6406.99.90.30 "Shoe bottoms" 14% MFN, a change in the rate of duty from that provided in the Customs Tariff, item 61800-1 "... all manufactures of rubber and gutta percha, n.o.p.", 10.2 p.c. MFN. Shoe bottoms meets the criteria for consideration of restoration of the current MFN rates in the proposed Schedule as they represent \$5.6 million of imports during the base period 1980-82. The Board recommends that the 10.2 p.c. MFN rate and the nomenclature be restored in the following manner:

\* Indicates that goods under the present tariff item are classified only to this Chapter.

MFN  
Rate

6406.99.20.00 ---Shoe bottoms of rubber . . . . . pair 10.2%

The Board further recommends the following adjustments to the Legal Notes at the beginning of the Chapter to correspond to the current official text of the HS.

In the English text of Legal Notes 2 and 3, line 1, add "s" to "purpose".

In the English text of Subheading Legal Note 1, line 1, add "s" to "purpose".

In the English text of Subheading Legal Note 1(a), line 2, add a comma preceding "spikes".

In the English text of Statistical Note 1 add "s" to "purpose" and replace "covers" by "means".

In the French text of Statistical Note 1 replace "couvre" by "signifie".

Delete the Supplementary Note and replace it by Canadian Legal Note 1 as follows:

Canadian Legal Note 1

"For the purposes of tariff items 6404.11.10. and 6404.19.10., the expression

(a) "Canvas" means a heavy, plain weave fabric, tightly woven, of cotton, flax, jute or hemp, of a weight of 200 g/m<sup>2</sup> or more, excluding coatings or laminations;

(b) "Sole" means everything below the wearer's foot and must be made entirely of rubber with the exception of the sock-lining, the insole and the lasting board which may be made of any material."

TABLE 64.1

The Board's Nomenclature Recommendations

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
64.---.---	Throughout this Chapter, the French text of statistical classes should be amended as follows:	2

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
	"Hommes ou garçons" should read "Pour hommes ou pour garçonnets"	
	"Femmes ou filles" should read "Pour femmes ou pour fillettes"	
	"Enfants" should read "Pour enfants"	
6401.92.00.80	New class -----Other, of rubber . . . . . Autres, en caoutchouc	5
6401.92.00.81	New class -----Men's or boys' . . . . . Pour hommes ou pour garçonnets	5
6401.92.00.82	New class -----Women's or girls' . . . . . Pour femmes ou pour fillettes	5
6401.92.00.83	New class -----Children's . . . . . Pour enfants	5
6401.99.00	--Not covering the ankle . . . . . Ne couvrant pas la cheville	3
64.02	Delete the comma after the word "footwear"	2
6402.11.10	---Downhill ski-boots . . . . . Chaussures de ski alpin	2
6402.11.20	---Cross-country ski footwear . . . . .	2
6402.19.00	--Other sports footwear . . . . . Autres chaussures de sport	3
6402.19.00.50	Correct the word "entraînement"	4
6402.19.00.90	-----Other sports footwear . . . . . Autres chaussures de sport	3
6402.19.00.91	-----Boots for ice skates (see Legal Note 1(e)) . . . . . Chaussures pour patins à glace (voir Note légale n° 1(e))	4
6402.99.00	--Not covering the ankle . . . . . Ne couvrant pas la cheville	3

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6402.99.00.90	-----Other footwear . . . . . Autres chaussures	3
64.03	Delete the comma after the word "footwear"	2
6403.11.10	---Downhill ski-boots . . . . . Chaussures de ski alpin	2
6403.11.20	---Cross-country ski footwear . . . . .	2
6403.19.00	--Other sports footwear . . . . . Autres chaussures de sport	3
6403.19.00.90	-----Other sports footwear . . . . . Autres chaussures de sport	3
6403.19.00.91	-----Boots for ice skates (see Legal Note 1(e)) . . . . . Chaussures pour patins à glace (voir Note légale n° 1(e))	4
6403.50	Delete the comma after the word "footwear"	2
6403.51.00.90	-----Other footwear . . . . . Autres chaussures	3
6403.59.00	--Not covering the ankle . . . . . Ne couvrant pas la cheville	3
6403.59.00.90	-----Other footwear . . . . . Autres chaussures	3
6403.91.00.90	-----Other footwear . . . . . Autres chaussures	3
6403.99.00	--Not covering the ankle . . . . . Ne couvrant pas la cheville	3
6403.99.00.90	-----Other footwear . . . . . Autres chaussures	3
64.04	Delete the comma after the word "footwear"	2
6404.11.10.30	Correct the word "entraînement"	4
6404.11.90	---Other sports footwear . . . . . Autres chaussures de sport	3
6404.11.90.30	Correct the word "entraînement"	4

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6404.19	--Other footwear . . . . . Autres chaussures	3
6404.19.10	Correct the word "extérieures"	4
6404.19.90	---Other footwear . . . . . Autres chaussures	3
6405.90.00.10	-----Disposable slippers . . . . . Pantoufles à jeter	1&4
6406.10.90.10	Delete this class (misclassified, see 6406.90)	2
6406.10.90.90	Delete this class	2
6406.91.10.00	Correct the word "liège"	4
6406.91.90.00	---Other parts of footwear; removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof . . . . . Autres parties de chaussures; semelles intérieures amovibles, talonnettes et articles similaires amovibles; guêtres, jambières et articles similaires, et leurs parties	3
6406.99.10.00	---Steel toe-caps . . . . . Bouts durs en acier	4
6406.99.90	---Other parts of footwear; removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof . . . . . Autres parties de chaussures; semelles intérieures amovibles, talonnettes et articles similaires amovibles; guêtres, jambières et articles similaires, et leurs parties	3
6406.99.90.10	-----Liners for boots or shoes . . . . . Doublures pour bottes ou souliers	2
6406.99.90.20	-----Jambières . . . . .	2



Chapter 64

FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

Legal Notes.

1. This Chapter does not cover:
  - (a) Footwear without applied soles, of textile material (Chapter 61 or 62);
  - (b) Worn footwear of heading No. 63.09;
  - (c) Articles of asbestos (heading No. 68.12);
  - (d) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 90.21); or
  - (e) Toy footwear or skating boots with ice or roller skates attached; shin guards or similar protective sportswear (Chapter 95).
2. For the purposes of heading No. 64.06, the expression "parts" does not include pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading No. 96.06. \*
3. For the purposes of this Chapter, the expression "rubber or plastics" includes any textile material visibly coated or covered externally with one or both of those materials. \*
4. Subject to Note 3 to this Chapter:
  - (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
  - (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Legal Note.

1. For the purposes of subheading Nos. 6402.11, 6402.19, 6403.11, 6403.19 and 6404.11, the expression "sports footwear" applies only to:
  - (a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprgs, stops, clips, bars or the like; \*
  - (b) skating boots, ski-boots and cross-country ski footwear, wrestling boots, boxing boots and cycling shoes.

Canadian Legal Note.

1. For the purposes of tariff items 6404.11.10 and 6404.19.10, the expression
  - (a) "Canvas" means a heavy, plain weave fabric, tightly woven, of cotton, flax, jute or hemp, of a weight of 200 g/m<sup>2</sup> or more excluding coatings or laminations;
  - (b) "Sole" means is everything below the wearer's foot and must be made entirely of rubber with the exception of the sock-lining, the insole and the lasting board which may be made of any material.

Statistical Note.

1. For the purposes of this Chapter the term "children's" means footwear not exceeding Canadian children's size 12. \*



TABLE 64.2: SCHEDULE RECOMMENDED BY THE BOARD

1303

## CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(in accordance with the Harmonized System)

PAGE 64-3

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.					
6401.10.00.00	-Footwear incorporating a protective metal toe-cap . . . . .	pair	Free	20%	25%	-
6401.91.00.00	-Other footwear					
6401.92.00.	--Covering the knee . . . . .	pair	Free	20%	25%	-
	--Covering the ankle but not covering the knee . . . . .		18%	22%	25%	-
	----Overshoes					
11	-----Men's or boys' . . . . .	pair				*
12	-----Women's or girls' . . . . .	pair				*
13	-----Children's . . . . .	pair				*
	----Other, of rubber					
81	-----Men's or boys' . . . . .	pair				*
82	-----Women's or girls' . . . . .	pair				*
83	-----Children's . . . . .	pair				*
	----Other					
91	-----Men's or boys' . . . . .	pair				
92	-----Women's or girls' . . . . .	pair				
93	-----Children's . . . . .	pair				
6401.99.00.	--Not covering the ankle . . . . .		Free	20%	25%	-
10	-----Men's or boys' . . . . .	pair				*
20	-----Women's or girls' . . . . .	pair				
30	-----Children's . . . . .	pair				
64.02	Other footwear with outer soles and uppers of rubber or plastics.					*
6402.11	-Sports footwear					
6402.11.10.	--Ski-boots and cross-country ski footwear					
10	--Downhill ski-boots . . . . .		18%	20%	40%	13%
20	-----Men's or boys' . . . . .	pair				*
30	-----Women's or girls' . . . . .	pair				
6402.11.20.	--Cross-country ski footwear					
10	-----Men's or boys' . . . . .	pair	18%	22.5%	40%	-
20	-----Women's or girls' . . . . .	pair				*
30	-----Children's . . . . .	pair				
6402.19.00.	--Other sports footwear . . . . .		18%	22%	40%	-
	----Soccer or other football					*
11	-----Soccer . . . . .	pair				
12	-----Other football . . . . .	pair				
20	-----Riding . . . . .	pair				
	----Golf					
31	-----Men's or boys' . . . . .	pair				
32	-----Women's or girls' . . . . .	pair				
	----Hiking or climbing					
41	-----Men's or boys' . . . . .	pair				
42	-----Women's or girls' . . . . .	pair				
43	-----Children's . . . . .	pair				
	----Training, including track or running					
51	-----Men's or boys' . . . . .	pair				
52	-----Women's or girls' . . . . .	pair				
53	-----Children's . . . . .	pair				
	----Curling					
61	-----Men's or boys' . . . . .	pair				
62	-----Women's or girls' . . . . .	pair				
70	-----Baseball . . . . .	pair				

TABLE 64.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 64-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
6402.19.00. (cont.)	-----Bowling -----Men's or boys' . . . . . -----Women's or girls' . . . . . -----Other sports footwear -----Boots for ice skates . . . . . (I) -----Other . . . . .	pair pair pair pair pair				*
81						
82						
91						
99						
6402.20.00.	-Footwear with upper straps or thongs assembled to the sole by means of plugs . . . -----Men's or boys' . . . . . -----Women's or girls' . . . . . -----Children's . . . . .	pair pair pair	18%	22%	40%	-
10						
20						
30						
6402.30.00.00	-Other footwear, incorporating a protective metal toe-cap . . . . .	pair	18%	22%	40%	-
6402.91.00.	-Other footwear ---Covering the ankle . . . . . ---Work . . . . . ---Cowboy boots ----Men's or boys' . . . . . ----Women's or girls' . . . . . ----Children's . . . . . ---Other ----Men's or boys' . . . . . ----Women's or girls' . . . . . ----Children's . . . . .	pair	18%	22%	40%	-
10						
21						
22						
23						
91						
92						
93						
6402.99.00.	-Not covering the ankle . . . . . ---Slippers ----Men's or boys' . . . . . ----Women's or girls' . . . . . ----Children's . . . . . ---Sandals ----Men's or boys' . . . . . ----Women's or girls' . . . . . ----Children's . . . . . ---Work . . . . . ---Other footwear ----Men's or boys' . . . . . ----Women's or girls' . . . . . ----Children's . . . . .	pair pair pair pair pair pair pair pair pair pair pair pair pair pair pair	18%	22%	40%	-
11						*
12						
13						
21						
22						
23						
30						
91						
92						
93						
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.					*
6403.11	-Sports footwear					
6403.11.10.	--Ski-boots and cross-country ski footwear ----Downhill ski-boots . . . . . ----Men's or boys' . . . . . ----Women's or girls' . . . . . ----Children's . . . . .	pair pair pair pair	18%	20%	40%	13%
10						
20						
30						
6403.11.20.	--Cross-country ski footwear ----Men's or boys' . . . . . ----Women's or girls' . . . . . ----Children's . . . . .	pair pair pair	18%	22.5%	40%	-
10						
20						
30						
6403.19.00.	--Other sports footwear ----Soccer or other football ----Soccer . . . . . ----Other football . . . . . ----Riding . . . . .	pair pair pair	18%	22.5%	40%	-
11						
12						
20						

(I) See Legal Note I(e).

TABLE 64.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 64-5

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
6403.19.00. (cont.)	----Golf -----Men's or boys' . . . . . -----Women's or girls' . . . . . ----Hiking or climbing -----Men's or boys' . . . . . -----Women's or girls' . . . . . ----Children's . . . . . ----Training, including track or running -----Men's or boys' . . . . . -----Women's or girls' . . . . . ----Children's . . . . . ----Curling -----Men's or boys' . . . . . -----Women's or girls' . . . . . ----Baseball . . . . . ----Bowling -----Men's or boys' . . . . . -----Women's or girls' . . . . . ----Other sports footwear -----Boots for ice skates . . . . . (I) -----Other . . . . .	pair pair pair pair pair pair pair pair pair pair pair pair pair pair pair pair pair pair				
31 32 41 42 43 51 52 53 61 62 70 81 82 91 99						*
6403.20.00.00	-Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe .	pair	18%	22.5%	40%	-
6403.30.00.	-Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap .	pair	18%	22.5%	40%	-
10 20 30	-----Men's or boys' . . . . . -----Women's or girls' . . . . . -----Children's . . . . .	pair pair pair				
6403.40.00.00	-Other footwear, incorporating a protective metal toe-cap . . . . .	pair	18%	22.5%	40%	-
6403.51.00.	-Other footwear with outer soles of leather ---Covering the ankle . . . . .	pair	18%	22.5%	40%	*
10	---Work . . . . .	pair				
21 22 23	---Cowboy boots -----Men's or boys' . . . . . -----Women's or girls' . . . . . -----Children's . . . . .	pair pair pair				*
91 92 93	---Other footwear -----Men's or boys' . . . . . -----Women's or girls' . . . . . -----Children's . . . . .	pair pair pair				*
6403.59.00.	---Not covering the ankle . . . . .	pair	18%	22.5%	40%	-
11 12 13	---Slippers -----Men's or boys' . . . . . -----Women's or girls' . . . . . -----Children's . . . . .	pair pair pair				*
21 22 23 30	---Sandals -----Men's or boys' . . . . . -----Women's or girls' . . . . . -----Children's . . . . . ---Work . . . . .	pair pair pair pair				*
91 92 93	---Other footwear -----Men's or boys' . . . . . -----Women's or girls' . . . . . -----Children's . . . . .	pair pair pair				

(I) See Legal Note I(e).

TABLE 64.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 64-6

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
6403.91.00.	-Other footwear					
10	--Covering the ankle . . . . .	pair	18%	22.5%	40%	-
	--Work . . . . .					*
21	----Cowboy boots . . . . .	pair				
22	----Men's or boys' . . . . .	pair				
23	----Women's or girls' . . . . .	pair				
	----Children's . . . . .	pair				
	--Other footwear					
91	----Men's or boys' . . . . .	pair				
92	----Women's or girls' . . . . .	pair				
93	----Children's . . . . .	pair				
6403.99.00.	--Not covering the ankle . . . . .		18%	22.5%	40%	-
	--Slippers . . . . .					*
11	----Men's or boys' . . . . .	pair				
12	----Women's or girls' . . . . .	pair				
13	----Children's . . . . .	pair				
	--Sandals . . . . .					
21	----Men's or boys' . . . . .	pair				
22	----Women's or girls' . . . . .	pair				
23	----Children's . . . . .	pair				
30	--Work . . . . .	pair				
	--Other footwear					
91	----Men's or boys' . . . . .	pair				
92	----Women's or girls' . . . . .	pair				
93	----Children's . . . . .	pair				
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.					*
6404.11	-Footwear with outer soles of rubber or plastics					
	--Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like					
6404.11.10.	--Footwear with outer soles of rubber and uppers of canvas . . . . .		18%	20%	40%	13%
10	----Soccer . . . . .	pair				
	----Hiking or climbing . . . . .					
21	----Men's or boys' . . . . .	pair				
22	----Women's or girls' . . . . .	pair				
23	----Children's . . . . .	pair				
	----Training, Including track or running					
31	----Men's or boys' . . . . .	pair				
32	----Women's or girls' . . . . .	pair				
33	----Children's . . . . .	pair				
	----Tennis . . . . .					
41	----Men's or boys' . . . . .	pair				
42	----Women's or girls' . . . . .	pair				
43	----Children's . . . . .	pair				
90	----Other . . . . .	pair				
6404.11.90.	--Other sports footwear . . . . .		18%	22.5%	40%	-
10	----Soccer . . . . .	pair				*
	----Hiking or climbing . . . . .					
21	----Men's or boys' . . . . .	pair				
22	----Women's or girls' . . . . .	pair				
23	----Children's . . . . .	pair				
	----Training, Including track or running					
31	----Men's or boys' . . . . .	pair				
32	----Women's or girls' . . . . .	pair				
33	----Children's . . . . .	pair				

TABLE 64.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 64-7

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
6404.11.90. (cont.)	----Tennis ----Men's or boys' . . . . . 41 42 43 90 ----Women's or girls' . . . . . ----Children's . . . . . ----Other . . . . .	pair pair pair pair				
6404.19	----Footwear with outer soles of rubber and uppers of canvas . . . . .		18%	20%	40%	13%
6404.19.10.	----Slippers 11 12 13 ----Men's or boys' . . . . . ----Women's or girls' . . . . . ----Children's . . . . . ----Sandals 21 22 23 ----Men's or boys' . . . . . ----Women's or girls' . . . . . ----Children's . . . . . ----Other 91 92 93 6404.19.90.	pair pair pair				*
	----Disposable slippers 11 12 13 ----Men's or boys' . . . . . ----Women's or girls' . . . . . ----Children's . . . . . ----Sandals 21 22 23 30 ----Men's or boys' . . . . . ----Women's or girls' . . . . . ----Children's . . . . . ----Snowmobile boots . . . . . ----Other 91 92 93	pair pair pair	18%	22.5%	40%	-
6404.20.00.	-Footwear with outer soles of leather or composition leather . . . . . ----Slippers 11 12 13 ----Men's or boys' . . . . . ----Women's or girls' . . . . . ----Children's . . . . . ----Sandals 21 22 23 ----Men's or boys' . . . . . ----Women's or girls' . . . . . ----Children's . . . . . ----Other 91 92 93		18%	22.5%	40%	-
64.05	Other footwear.					
6405.10.00.00	-With uppers of leather or composition leather . . . . .	pair	18%	22.5%	40%	-
6405.20.00.00	-With uppers of textile materials . . . . .	pair	18%	22.5%	40%	-
6405.90.00.	-Other . . . . . 10 90 ----Disposable slippers . . . . . ----Other . . . . .	pair pair	18%	22.5%	40%	*

TABLE 64.2 (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 64-8

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
64.06	Parts of footwear; removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.					
6406.10	-Uppers and parts thereof, other than stiffeners					
6406.10.10.00	--Of textile materials . . . . .	-	20%	25%	55%	-
6406.10.90.00	--Other . . . . .	-	12.5%	12.5%	35%	8%
6406.20.00.	-Outer soles and heels, of rubber or plastics . . . . .					
10	----Soles . . . . .	pair	11.5%	11.5%	27.5%	7.5%
20	----Heels . . . . .	pair				
6406.91	-Other					
6406.91.10.00	--Of wood					
6406.91.90.00	--Shanks; parts of cork . . . . .	-	Free	Free	25%	Free
6406.99	--Other parts of footwear; removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof . . . . .	-				
6406.99.10.00	--Of other materials					
6406.99.20.00	--Steel toe-caps . . . . .	-	9.2%	9.2%	25%	6%
6406.99.90.	--Shoe bottoms of rubber . . . . .	pair	Free	Free	35%	*
10	--Other parts of footwear; removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof . . . . .		10.2%	10.2%	27.5%	Free
20	----Liners for boots or shoes . . . . .	pair				6.5%
90	----Leggings . . . . .	-				*
	----Other . . . . .	-				*

CHAPTER 64

APPENDIX



**Chapter 84****FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES****Notes.**

1. This Chapter does not cover:
  - (a) Footwear without applied soles, of textile material (Chapter 61 or 62);
  - (b) Worn footwear of heading No. 63.09;
  - (c) Articles of asbestos (heading No. 68.12);
  - (d) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 90.21); or
  - (e) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).
2. For the purpose of heading No. 64.06, the expression "parts" does not include pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading No. 96.06.
3. For the purpose of this Chapter, the expression "rubber or plastics" includes any textile material visibly coated or covered externally with one or both of those materials.
4. Subject to Note 3 to this Chapter:
  - (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
  - (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

**Subheading Note.**

1. For the purpose of subheading Nos. 6402.11, 6402.19, 6403.11, 6403.19 and 6404.11, the expression "sports footwear" applies only to:
  - (a) footwear which is designed for a sporting activity and has, or has provision for the attachment of spikes, sprigs, stops, clips, bars or the like;
  - (b) skating boots, ski-boots and cross-country ski footwear, wrestling boots, boxing boots and cycling shoes.

**Supplementary Note.**

1. For the purpose of item Nos. 6404.11.10 and 6404.19.10:
  - (a) Canvas means a heavy, plain weave fabric, tightly woven of cotton, flax, jute or hemp, weighing exclusive of coatings or laminations, not less than 200g/m<sup>2</sup>; and
  - (b) The sole which is everything below the wearer's foot, must be made entirely of rubber with the exception of the sock-lining, the insole and the lasting board, which may be made of any material.

**Statistical Note.**

1. For the purpose of this Chapter the term "children's" covers footwear not exceeding Canadian children's size 12.



## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 64- 3

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
64.01		Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.					
6401.10.00	00	-Footwear incorporating a protective metal toe-cap.....	Pair	Free	20%	25%	-
6401.91.00	00	--Other footwear:					
6401.92.00		--Covering the knee.....	Pair	Free	20%	25%	-
		--Covering the ankle but not covering the knee.....		18%	22%	25%	-
		-----Overshoes:					
11		-----Men's or boys'	Pair				
12		-----Women's or girls'	Pair				
13		-----Children's.....	Pair				
		-----Other:					
91		-----Men's or boys'	Pair				
92		-----Women's or girls'	Pair				
93		-----Children's.....	Pair				
6401.99.00	00	--Other.....		Free	20%	25%	-
10		-----Men's or boys'	Pair				
20		-----Women's or girls'	Pair				
30		-----Children's.....	Pair				
64.02		Other footwear, with outer soles and uppers of rubber or plastics.					
6402.11		-Sports footwear:					
		--Ski-boots and cross-country ski footwear					
6402.11.10		--Downhill ski boots.....		18%	20%	40%	13%
10		-----Men's or boys'	Pair				
20		-----Women's or girls'	Pair				
30		-----Children's.....	Pair				
6402.11.20		--Cross country ski footwear.....		18%	22.5%	40%	-
10		-----Men's or boys'	Pair				
20		-----Women's or girls'	Pair				
30		-----Children's.....	Pair				
6402.19.00		--Other.....		18%	22%	40%	-
		----Soccer or other football:					
11		-----Soccer.....	Pair				
12		-----Other football.....	Pair				
20		-----Riding.....	Pair				
		----Golf:					
31		-----Men's or boys'	Pair				
32		-----Women's or girls'	Pair				
		----Hiking or climbing:					
41		-----Men's or boys'	Pair				
42		-----Women's or girls'	Pair				
43		-----Children's.....	Pair				
		----Training, including track or running:					
51		-----Men's or boys'	Pair				
52		-----Women's or girls'	Pair				
53		-----Children's.....	Pair				
		----Curling:					
61		-----Men's or boys'	Pair				
62		-----Women's or girls'	Pair				
70		-----Baseball.....	Pair				
		----Bowling:					
81		-----Men's or boys'	Pair				
82		-----Women's or girls'	Pair				
		----Other:					
91		-----Ice skate boots (without blades) ..	Pair				
99		-----Other.....	Pair				

APPENDIX 1: (CONT.)  
**CANADIAN TARIFF SCHEDULE**  
 Converted to the Harmonized System

PAGE 64- 4

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
6402.20.00		-Footwear with upper straps or thongs assembled to the sole by means of plugs ----Men's or boys'..... 20----Women's or girls'..... 30----Children's.....	Pair	18%	22%	40%	-
6402.30.00	00	-Other footwear, incorporating a protective metal toe-cap.....	Pair	18%	22%	40%	-
6402.91.00		-Other footwear: --Covering the ankle..... 10----Work..... ----Cowboy boots: 21----Men's or boys'..... 22----Women's or girls'..... 23----Children's..... ----Other: 91----Men's or boys'..... 92----Women's or girls'..... 93----Children's.....	Pair	18%	22%	40%	-
6402.99.00		-Other..... ----Slippers: 11----Men's or boys'..... 12----Women's or girls'..... 13----Children's..... ----Sandals: 21----Men's or boys'..... 22----Women's or girls'..... 23----Children's..... 30----Work..... ----Other: 91----Men's or boys'..... 92----Women's or girls'..... 93----Children's.....	Pair	18%	22%	40%	-
64.03		Footwear, with outer soles of rubber, plastics, leather or composition leather and uppers of leather.					
6403.11		-Sports footwear: --Ski-boots and cross-country ski footwear					
6403.11.10		--Downhill ski boots..... 10----Men's or boys'..... 20----Women's or girls'..... 30----Children's.....	Pair	18%	20%	40%	13%
6403.11.20		--Cross country ski footwear..... 10----Men's or boys'..... 20----Women's or girls'..... 30----Children's.....	Pair	18%	22.5%	40%	-
6403.19.00		--Other..... ----Soccer or other football: 11----Soccer..... 12----Other football..... 20----Riding..... ----Golf: 31----Men's or boys'..... 32----Women's or girls'..... ----Hiking or climbing: 41----Men's or boys'..... 42----Women's or girls'..... 43----Children's..... ----Training, including track or running: 51----Men's or boys'..... 52----Women's or girls'..... 53----Children's..... ----Curling: 61----Men's or boys'.....	Pair	18%	22.5%	40%	-

## APPENDIX 1: (CONT.)

## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 64- 5

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
6403.19.00 cont'd	62 70 81 82 91 99	-----Women's or girls'..... -----Baseball..... -----Bowling: -----Men's or boys'..... -----Women's or girls'..... -----Other: -----Ice skate boots (without blades)..... -----Other.....	Pair Pair Pair Pair Pair Pair				
6403.20.00	00	-Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe.....	Pair	18%	22.5%	40%	-
6403.30.00	10 20 30	-Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap..... -----Men's or boys'..... -----Women's or girls'..... -----Children's.....	Pair Pair Pair	18%	22.5%	40%	-
6403.40.00	00	-other footwear, incorporating a protective metal toe-cap..... -Other footwear, with outer soles of leather:	Pair	18%	22.5%	40%	-
6403.51.00	10 21 22 23 91 92 93	--Covering the ankle..... -----Work..... -----Cowboy boots: -----Men's or boys'..... -----Women's or girls'..... -----Children's..... -----Other: -----Men's or boys'..... -----Women's or girls'..... -----Children's.....	Pair	18%	22.5%	40%	-
6403.59.00	11 12 13 21 22 23 30 91 92 93	--Other..... -----Slippers: -----Men's and boys'..... -----Women's or girls'..... -----Children's..... -----Sandals: -----Men's or boys'..... -----Women's or girls'..... -----Children's..... -----Work..... -----Other: -----Men's or boys'..... -----Women's or girls'..... -----Children's.....	Pair Pair Pair Pair Pair Pair Pair Pair	18%	22.5%	40%	-
6403.91.00	10 21 22 23 91 92 93	-Other footwear: --Covering the ankle..... -----Work..... -----Cowboy boots: -----Men's or boys'..... -----Women's or girls'..... -----Children's..... -----Other: -----Men's or boys'..... -----Women's or girls'..... -----Children's.....	Pair	18%	22.5%	40%	-
6403.99.00	11 12 13 21 22	--Other..... -----Slippers: -----Men's or boys'..... -----Women's or girls'..... -----Children's..... -----Sandals: -----Men's or boys'..... -----Women's or girls'.....	Pair Pair Pair Pair Pair	18%	22.5%	40%	-

## APPENDIX 1: (CONT.)

## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 64- 6

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
6403.99.00 cont'd	23 30 91 92 93	-----Children's..... -----Work..... -----Other: -----Men's or boys'..... -----Women's or girls'..... -----Children's.....	Pair Pair Pair Pair Pair Pair				
64.04		Footwear, with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.					
6404.11		-Footwear with outer soles of rubber or plastics: --Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like					
6404.11.10	10 21 22 23	---Footwear with outer soles of rubber and uppers of canvas: ----Soccer..... ----Hiking or climbing: ----Men's or boys'..... ----Women's or girls'..... ----Children's..... ----Training, including track or running: ----Men's or boys'..... ----Women's or girls'..... ----Children's..... ----Tennis: ----Men's or boys'..... ----Women's or girls'..... ----Children's..... ----Other.....	Pair Pair Pair Pair	18%	20%	40%	13%
6404.11.90	10 21 22 23	----Other..... ----Soccer..... ----Hiking or climbing: ----Men's or boys'..... ----Women's or girls'..... ----Children's..... ----Training, including track or running: ----Men's or boys'..... ----Women's or girls'..... ----Children's..... ----Tennis: ----Men's or boys'..... ----Women's or girls'..... ----Children's..... ----Other.....	Pair Pair Pair Pair	18%	22.5%	40%	-
6404.19		--Other					
6404.19.10		-----Footwear with outer soles of rubber and uppers of canvas: -----Slippers: -----Men's or boys'..... -----Women's or girls'..... -----Children's..... -----Sandals: -----Men's or boys'..... -----Women's or girls'..... -----Children's..... -----Other: -----Men's or boys'..... -----Women's or girls'..... -----Children's.....		18%	20%	40%	13%
6404.19.90	11 12 13 21 22 23 91 92 93	-----Other..... -----Slippers: -----Men's or boys'..... -----Women's or girls'..... -----Children's..... -----Other: -----Men's or boys'..... -----Women's or girls'..... -----Children's.....	Pair Pair Pair Pair Pair Pair Pair Pair Pair		18%	22.5%	40%
	11 12	-----Men's or boys'..... -----Women's or girls'.....	Pair Pair				-

## APPENDIX 1: (CONCL.)

## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 64- 7

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
6404.19.90 cont'd	13	-----Children's..... -----Sandals: 21 -----Men's or boys'..... 22 -----Women's or girls'..... 23 -----Children's..... 30 -----Snowmobile boots..... -----Other: 91 -----Men's or boys'..... 92 -----Women's or girls'..... 93 -----Children's.....	Pair				
6404.20.00		-Footwear with outer soles of leather or composition leather..... -----Slippers: 11 -----Men's or boys'..... 12 -----Women's or girls'..... 13 -----Children's..... -----Sandals: 21 -----Men's or boys'..... 22 -----Women's or girls'..... 23 -----Children's..... -----Other: 91 -----Men's or boys'..... 92 -----Women's or girls'..... 93 -----Children's.....		18%	22.5%	40%	-
64.05		Other footwear.					
6405.10.00	00	-With uppers of leather or composition leather.....	Pair	18%	22.5%	40%	-
6405.20.00	00	-With uppers of textile materials.....	Pair	18%	22.5%	40%	-
6405.90.00		-Other..... 10 -----Slippers, disposable..... 90 -----Other.....	Pair Pair	18%	22.5%	40%	-
64.06		Parts of footwear; removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.					
6406.10		-Uppers and parts thereof, other than stiffeners					
6406.10.10	00	---Of textile materials.....	-	20%	25%	55%	-
6406.10.90		---Other..... 10 -----Toe caps, except safety..... 90 -----Other.....	- -	12.5%	12.5%	35%	8%
6406.20.00		-Outer soles and heels, of rubber or plastics..... 10 -----Soles..... 20 -----Heels.....	Pair Pair	11.5%	11.5%	27.5%	7.5%
6406.91		-Other: --Of wood					
6406.91.10	00	---Shanks; parts of cork.....	-	Free	Free	25%	Free
6406.91.90	00	---Other.....	-	9.2%	9.2%	25%	6%
6406.99		--Of other materials					
6406.99.10	00	---Steel toe caps.....	-	Free	Free	35%	Free
6406.99.90		---Other..... 10 -----Liners, for boots and shoes..... 20 -----Leggings..... 30 -----Shoe bottoms..... 90 -----Other.....	Pair - Pair -	14%	14%	35%	9%



CHAPTER 65Headgear and Parts ThereofA. Introduction

Proposed Chapter 65 incorporates, in whole or in part, 28 items of the Customs Tariff as listed below:

- 19900-1 Papeteries, envelopes, and all manufactures of paper, n.o.p.
- 36215-1 Nickel-plated ware, gilt or electro-plated ware, n.o.p.  
Manufactures, articles or wares, of iron or steel ...:
- 44603-1 Other than the following (see 44603-2 to 44603-5)
- 47620-1 Gloves, mittens and other wearing apparel ... use of X-ray operators
- 52305-1 Clothing, wearing apparel and other articles ... of cotton ...
- 53305-1 Clothing, wearing apparel and articles ... of wool or hair ...
- 54305-1 Clothing, wearing apparel and articles ... of vegetable fibres ...  
... the textile component ... more than 50% ... of silk:
- 55303-1 Clothing, wearing apparel and articles ... woven fabrics ...
- 56300-1 Clothing, wearing apparel and articles ... of man-made fibres ...
- 56805-1 Knitted garments, knitted fabrics and knitted goods, n.o.p.
- 56810-1 Knitted garments, women's and girls' ... of wool or hair ...
- \*56905-1 Hats, hoods and shapes of fur felt or of wool-and-fur felt
- 56910-1 Hoods and shapes, caps, bonnets and berets, n.o.p.
- 56915-1 Hats, n.o.p.
- \*56915-2 Bamboo and pandan hats, untrimmed, n.o.p.
- \*56920-1 Hoods and shapes, knitted ... single piece ... of braids, not sewn ...
- 56925-1 Hat sweats, cap peaks ... manufacture of hats and caps
- \*56940-1 Firemen's helmets; safety helmets for industrial purposes ...
- \*56945-1 Hoods and shapes of fur felt ... manufacture of womens' hats
- \*56946-1 Hoods and shapes of fur felt for use in the manufacture of hats
- \*56950-1 Hoods and shapes of wool felt, or of wool and fur felt ...
- \*56955-1 Hoods and shapes of straw, woven or plaited in one piece, not sewn ...
- \*56960-1 Linings ... of woven fabrics ... men's fur felt or ... hats
- 61300-1 Manufactures of leather, including manufactures of rawhide, n.o.p.
- 61800-1 Rubber cement and all manufactures of rubber and gutta percha, n.o.p.
- 62500-1 Caps, hats, muffs, tippets ... other manufactures of fur, n.o.p.
- 63400-1 Feathers and manufactures of feathers ... for ornamenting hats  
Articles of materials ... in headings 93901 to 93906 ...:
- 93907-1 Other than the following (see 93907-2 to 93907-10)

B. The Board's Analysis and Recommendations

The Board did not receive any specific submissions or proposals regarding the Nomenclature and rates of duty for Chapter 65. There are, however, some MFN rate changes in the proposed Schedule which meets the Board's criteria for restoration of current MFN rates. These are dealt with in the following manner:

---

\* Indicates that goods under the present tariff item are classified only to this Chapter.

Imports presently entering under tariff items 56905-1 and 56910-1, at 20 p.c. MFN have, in part, been allocated to headings 65.01 and 65.02 providing Free entry under the MFN. Free entry is the result of the integration of four end-use tariff items, 56920-1, 56945-1, 56950-1 and 56955-1, all at Free, into the proposed Schedule where these items accounted for the preponderance of trade. These end-use items cover "hoods and shapes used in the manufacturing of hats", goods provided for in the two aforementioned headings. Some of these intermediate products appear to enter under tariff items 56905-1 and 56910-1, as mentioned, at 20 p.c. MFN. The Board does not recommend, in this instance, that these rates be restored. The predominant rationale of the Customs Tariff is that all inputs for making hats should enter Free, and the proposed Schedule recognizes this.

The Board, however, recommends that the MFN rate of duty of 20 p.c. for goods currently entering under tariff item 56915-1, and accorded to 6506.99.00.00 with a proposed rate of 15.1%, be restored as follows:

MFN  
Rate

Delete the rates of duty under 6506.99.00.00 and add the following:

6506.99.10.00	---Of paper, leather or feathers . . . . .	doz	10.3%
6506.99.90.00	---Other . . . . .	doz	20%

TABLE 65.1

The Board's Nomenclature Recommendations

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6501.00.00.10	-----Cloches . . . . .	2
6503.00.00.10	-----Cloches dressées (mises en forme) ou tournurées (mises en tournure) . . . . .	2
6503.00.00.20	Renumber 6503.00.00.90 -----Other hats and other headgear . . . . . Autres chapeaux et autres coiffures	2
6503.00.00.21	Renumber 6503.00.00.91 -----Pour hommes ou pour garçonnets . . . . .	2
6503.00.00.29	Renumber 6503.00.00.92 -----Women's, girls' or babies' . . . . . Pour femmes, pour fillettes ou pour bébés	3
6504.00.00.10	Correct the word "dressées"	4

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6504.00.00.30	Renumber 6504.00.00.90 -----Other hats and other headgear . . . . . Autres chapeaux et autres coiffures	3
6504.00.00.31	Renumber 6504.00.00.91 -----Pour hommes ou pour garçonnets . . . . .	2
6504.00.00.39	Renumber 6504.00.00.92 -----Women's, girls' or babies' . . . . . Pour femmes, pour fillettes ou pour bébés	3
6505.90	-Hats and other headgear . . . . . Chapeaux et autres coiffures	3
6505.90.10.21	-----Pour hommes ou pour garçonnets . . . . .	2
6505.90.10.22	-----Pour femmes ou pour fillettes . . . . .	2
6505.90.10.23	-----Pour bébés . . . . .	2
6505.90.90	---Other headgear . . . . . Autres coiffures	3
6505.90.90.10	-----Assortiments de coiffures et écharpes ..	2
6505.90.90.20	-----Assortiments de coiffures et moufles ..	2
6506.10.10	---Firemen's helmets and industrial safety helmets; headwear, impregnated or lined with lead, for X-ray operators . . . . .	4
6506.10.10.10	-----Pour pompiers . . . . .	2
6506.10.90	---Other safety headgear . . . . . Autres coiffures de sécurité	3
6506.10.90.10	Correct the word "athlétisme"	4
6506.10.90.11	Delete this class	5
6506.10.90.12	Delete this class	5
6506.10.90.13	Delete this class	5
6506.10.90.19	Delete this class	5
6506.90	-Other headgear . . . . . Autres coiffures	3

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6507.00.00.10	Delete this class	5
6507.00.00.90	Delete this class	5

Chapter 65  
HEADGEAR AND PARTS THEREOF

Legal Notes.

1. This Chapter does not cover:
- (a) Worn headgear of heading No. 63.09;
  - (b) Asbestos headgear (heading No. 68.12); or
  - (c) Dolls' hats, other toy hats and carnival articles of Chapter 95.
2. Heading No. 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

\*



TABLE 65.2: SCHEDULE RECOMMENDED BY THE BOARD

1325

## CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 65-3

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
65.01 6501.00.00.	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt . . . . .		Free	Free	45%	Free
10 20	-----Hat-forms, hat bodies and hoods . . . . . -----Plateaux and manchons . . . . .	doz -				
65.02 6502.00.00.	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed . . . . .		Free	Free	45%	Free
10 20	-----Of textile material . . . . . -----Other than of textile material . . . . .	doz doz				
65.03 6503.00.00.	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01, whether or not lined or trimmed . . . . .		20%	20%	45%	13%
10 91 92	-----Hat-forms, hat bodies and hoods, blocked to shape or with made brims . . . -----Other hats and other headgear -----Men's or boys' . . . . . -----Women's, girls' or babies' . . . . .	doz doz doz doz				*
65.04 6504.00.00.	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed . . . . .		20%	20%	45%	13%
10 20 91 92	-----Hat-shapes, blocked, of textile material . . . . . -----Hat-shapes, blocked, other than of textile material . . . . . -----Other hats and other headgear -----Men's or boys' . . . . . -----Women's, girls' or babies' . . . . .	doz doz doz doz				**
65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.					
6505.10.00.00	-Hair-nets . . . . .	-	20%	25%	55%	-
6505.90 6505.90.10. 10 21 22 23	-Hats and other headgear ---Hats, hoods, caps, bonnets and berets . . . ---Unfinished . . . . . ---Men's or boys' . . . . . ---Women's or girls' . . . . . ---Babies' . . . . .	doz doz doz doz doz	20%	20%	55%	13%

TABLE 65.2 (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 65-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
6505.90.90.	---Other headgear . . . . .	doz	22.5%	25%	55%	-
10	----Headgear and scarf sets . . . . .	doz				*
20	----Headgear and mitten sets . . . . .	doz				
90	----Other . . . . .	doz				
65.06	Other headgear, whether or not lined or trimmed.					
6506.10	-Safety headgear					*
6506.10.10.	---Firemen's helmets and industrial safety helmets; headwear, impregnated or lined with lead, for X-ray operators . . .	No.	Free	Free	Free	Free
10	----Firemen's . . . . .	No.				*
90	----Other . . . . .	No.				*
6506.10.90.	-Other safety headgear . . . . .	No.	13.5%	13.5%	30%	9%
10	---Protective headgear, athletic . . . . .	No.				*
90	---Other . . . . .	No.				*
6506.91.00.00	-Other headgear					*
6506.92.00.00	---Of rubber or of plastics . . . . .	doz	14.2%	14.2%	35%	9%
6506.99	---Of furskin . . . . .	doz	12.3%	12.3%	35%	8%
6506.99.10.00	---Of other materials					*
6506.99.90.00	---Of paper, leather or feathers . . . . .	doz	10.3%	10.3%	35%	6.5%
	---Other . . . . .	doz	18%	20%	45%	15%
65.07						*
6507.00.00.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear . . . . .	-	Free	Free	Free	Free

CHAPTER 65

APPENDIX



LEGAL NOTES REFERRED TO THE BOARD**Chapter 65****HEADGEAR AND PARTS THEREOF****Notes.**

1. This Chapter does not cover:
  - (a) Worn headgear of heading No. 63.09;
  - (b) Asbestos headgear (heading No. 68.12); or
  - (c) Dolls' hats, other toy hats and carnival articles of Chapter 95.
2. Heading No. 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.



APPENDIX 1: DRAFT SCHEDULE AS REFERRED TO THE BOARD  
CANADIAN TARIFF SCHEDULE

1331

Converted to the Harmonized System

PAGE 65- 3

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
65.01							
6501.00.00		Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.....					
	10	-----Hat-forms, hat bodies and hoods.....	Doz	Free	Free	45%	Free
	20	-----Plateaux and manchons.....	-				
65.02							
6502.00.00		Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.....					
	10	-----Of textile material.....	Doz	Free	Free	45%	Free
	20	-----Other than of textile material.....	Doz				
65.03							
6503.00.00		Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01, whether or not lined or trimmed.....					
	10	-----Hat-forms, hat bodies and hoods, blocked to shape or with made brims	Doz	20%	20%	45%	13%
		-----Hats and other headgear:					
	21	-----Men's or boys'.....	Doz				
	29	-----Other.....	Doz				
65.04							
6504.00.00		Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.....					
	10	-----Hat-shapes, blocked, of textile material.....	Doz	20%	20%	45%	13%
	20	-----Hat-shapes, blocked, other than of textile material.....	Doz				
		-----Hats and other headgear:					
	31	-----Men's or boys'.....	Doz				
	39	-----Other.....	Doz				
65.05							
		Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.					
6505.10.00	00	-Hair-nets.....	-	20%	25%	55%	-
6505.90		-Other					
6505.90.10		-----Hats, hoods, caps, bonnets and berets					
	10	-----Unfinished.....	Doz	20%	20%	55%	13%
		-----Finished:					
	21	-----Men's or boys'.....	Doz				
	22	-----Women's or girls'.....	Doz				
	23	-----Babies'.....	Doz				
6505.90.90		-----Other.....		22.5%	25%	55%	-
	10	-----Headgear and scarf sets.....	Doz				
	20	-----Headgear and mitten sets.....	Doz				
	90	-----Other.....	Doz				

## APPENDIX 1: (CONCL.)

## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 65- 4

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
65.06		Other headgear, whether or not lined or trimmed.					
6506.10		-Safety headgear					
6506.10.10	10	---Firemen's helmets and industrial safety helmets; lead-impregnated or lead-lined headwear for X-ray operators.....	No	Free	Free	Free	Free
	90	-----Firemen's.....	No				
		-----Other.....	No	13.5%	13.5%	30%	9%
6506.10.90	11	-----Protective headgear, athletic: .....	No				
	12	-----Baseball.....	No				
	13	-----Hockey.....	No				
	19	-----Football.....	No				
	90	-----Other.....	No				
		-Other:					
6506.91.00	00	--Of rubber or of plastics.....	Doz	14.2%	14.2%	35%	9%
6506.92.00	00	--Of furskin.....	Doz	12.3%	12.3%	35%	8%
6506.99.00	00	--Of other materials.....	Doz	15.1%	15.1%	40%	10%
65.07							
6507.00.00		Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.....		Free	Free	Free	Free
	10	-----For safety helmets.....	-				
	90	-----Other.....	-				

CHAPTER 66

Umbrellas, Sun Umbrellas, Walking-Sticks, Seat-Sticks,  
Whips, Riding-Crops and Parts Thereof

## A. Introduction

Proposed Chapter 66 incorporates, in whole or in part, 9 items of the Customs Tariff as listed below:

- 47835-1 ... canes and crutches ... for use of disabled persons...  
Manufactures of wood, n.o.p.:  
50600-1 Other than the following (see 50600-2 to 50600-13)  
\*51125-1 Walking sticks and walking canes of all kinds, n.o.p.  
61300-1 Manufactures of leather, including manufactures of rawhide, n.o.p.  
\*61500-1 Whips of all kinds, including thongs and lashes  
\*62900-1 Umbrellas, parasols and sunshades of all kinds and materials  
\*67300-1 Reeds ... raw-hide centres ... nickel caps for whip ends ...  
Materials and parts ... by manufacturers of umbrellas ... canes ...  
\*80205-1 Mounts, sticks, rods, ribs, runners, rings, caps, notches ...  
Articles of materials ... in headings 93901 to 93906 ...:  
93907-1 Other than the following (see 93907-2 to 93907-10)

#### B. The Board's Analysis and Recommendations

The Board did not receive any specific submissions with respect to either the Nomenclature or the rates of duty of Chapter 66. It also has no rate recommendations pursuant to its own investigations.

TABLE 66.1

## The Board's Nomenclature Recommendations

<u>HS Code</u>	<u>Description of Goods</u>	Reasons for Changes
6602.00.00.20	Delete this class	4
6602.00.00.30	Delete this class	4
6602.00.00.90	New class -----Other . . . . . Autres	2

\* Indicates that goods under the present tariff item are classified only to this Chapter.

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
6603.10.00.10	Delete this class	4
6603.10.00.20	Delete this class	4
6603.20.00.10	Delete this class	4
6603.20.00.20	Delete this class	4
6603.90.00.10	Delete this class	4
6603.90.00.20	Delete this class	4

Chapter 66

UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS,  
WHIPS, RIDING-CROPS AND PARTS THEREOF

Legal Notes.

\*

1. This Chapter does not cover:
  - (a) Measure walking-sticks or the like (heading No. 90.17);
  - (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
  - (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).
2. Heading No. 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading No. 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.



TABLE 66.2: SCHEDULE RECOMMENDED BY THE BOARD

1337

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(In accordance with the Harmonized System)

PAGE 66-3

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).					
6601.10.00.00	-Garden or similar umbrellas . . . . .	-	11.3%	11.3%	35%	7.5%
6601.91.00.00	--Other					
6601.99.00.00	--Having a telescopic shaft . . . . .	doz	11.3%	11.3%	35%	7.5%
	--Other . . . . .	doz	11.3%	11.3%	35%	7.5%
66.02						
6602.00.00.	Walking-sticks, seat-sticks, whips, riding-crops and the like . . . . .		11.3%	11.3%	35%	7.5%
10	10----Canes and walking sticks . . . . .	-				
90	90----Other . . . . .	-				*
66.03	Parts, trimmings and accessories of articles of heading No. 66.01 or 66.02.					
6603.10.00.00	-Handles and knobs . . . . .	-	Free	Free	20%	Free
6603.20.00.00	-Umbrella frames, including frames mounted on shafts (sticks) . . . . .	-	Free	Free	20%	Free
6603.90.00.00	-Other . . . . .	-	Free	Free	20%	Free



CHAPTER 66

APPENDIX



LEGAL NOTES REFERRED TO THE BOARD**Chapter 66**

**UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS,  
WHIPS, RIDING-CROPS AND PARTS THEREOF**

**Notes.**

1. This Chapter does not cover:
  - (a) Measure walking-sticks or the like (heading No. 90.17);
  - (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
  - (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).
2. Heading No. 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading No. 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.



## CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 66- 3

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
66.01		Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).					
6601.10.00	00	-Garden or similar umbrellas.....	-	11.3%	11.3%	35%	7.5%
6601.91.00	00	--Having a telescopic shaft.....	Doz	11.3%	11.3%	35%	7.5%
6601.99.00	00	--Other.....	Doz	11.3%	11.3%	35%	7.5%
66.02							
6602.00.00		Walking-sticks, seat-sticks, whips, riding-crops and the like.....		11.3%	11.3%	35%	7.5%
10		----Canes and walking sticks.....	-				
20		----Seat-sticks.....	-				
30		----Whips, riding crops and the like....	-				
66.03		Parts, trimmings and accessories of articles of heading No. 66.01 or 66.02.					
6603.10.00		-Handles and knobs.....		Free	Free	20%	Free
10		----For goods of heading No. 66.01.....	-				
20		----For goods of heading No. 66.02.....	-				
6603.20.00		-Umbrella frames, including frames mounted on shafts (sticks).....		Free	Free	20%	Free
10		----For umbrellas, garden type.....	-				
20		----For umbrellas and sun umbrellas, other than garden type.....	-				
6603.90.00		-Other.....		Free	Free	20%	Free
10		----For goods of heading No. 66.01.....	-				
20		----For goods of heading No. 66.02.....	-				



CHAPTER 67Prepared Feathers and Down and Articles Made of Feathers or of  
Down; Artificial Flowers; Articles of Human HairA. Introduction

Proposed Chapter 67 incorporates, in whole or in part, 10 items of the Customs Tariff as listed below:

- 53020-1 Hair, curled or dyed, n.o.p.
- 53305-1 ... articles made from woven fabrics ... of wool or hair ...
- 54305-1 ... articles, made from woven fabrics ... of vegetable fibres ...
- 56300-1 ... articles made from woven fabrics ... of man-made fibres ...
- \*56337-1 Parts, wholly of polyester yarns or fabric ... artificial flowers
- 60800-1 Leather not further finished than tanned, and skins, n.o.p.
- 62400-1 Bead ornaments ... fans of all kinds ... statues ... of any material
- 63400-1 Feathers ... artificial feathers ... flowers ...
- \*63600-1 Featherbone, plain or covered, in coils
  - Articles of materials ... in headings 93901 to 93906 ....
- 93907-1 Other than the following (see 93907-2 to 93907-10)

B. The Board's Analysis and Recommendations

The Board did not receive any specific submissions dealing with this Chapter. Furthermore, the conversion to the HS did not involve any significant changes in rates of duty.

TABLE 67.1The Board's Nomenclature Recommendations

<u>HS Code</u>	<u>Description of Goods</u>	<u>Reasons for Changes</u>
	There are no recommended nomenclature changes for this Chapter.	

\* Indicates that goods under the present tariff item are classified only to this Chapter.



**Chapter 67**

**PREPARED FEATHERS AND DOWN AND ARTICLES  
MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS;  
ARTICLES OF HUMAN HAIR**

**Legal Notes.**

\*

1. This Chapter does not cover:
  - (a) Straining cloth of human hair (heading No. 59.11);
  - (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
  - (c) Footwear (Chapter 64);
  - (d) Headgear or hair-nets (Chapter 65);
  - (e) Toys, sports requisites or carnival articles (Chapter 95); or
  - (f) Feather dusters, powder-puffs or hair sleeves (Chapter 96).
2. Heading No. 67.01 does not cover:
  - (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading No. 94.04);
  - (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
  - (c) Artificial flowers or foliage or parts thereof or made up articles of heading No. 67.02.
3. Heading No. 67.02 does not cover:
  - (a) Articles of glass (Chapter 70); or
  - (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, gluing, fitting into one another or similar methods.



TABLE 67.2: SCHEDULE RECOMMENDED BY THE BOARD

1349

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS  
(in accordance with the Harmonized System)

PAGE 67-3

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
67.01 6701.00.00.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading No. 05.05 and worked quills and scapes) . . . . .	-	11.3%	11.3%	27.5%	7.5%
67.02	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.					
6702.10.00.00	-Of plastics . . . . .	-	10.2%	10.2%	30%	6.5%
6702.90.00.00	-Of other materials . . . . .	-	10.2%	10.2%	30%	6.5%
67.03 6703.00.00.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like . . . . .	-	Free	Free	20%	Free
67.04	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.					
6704.11.00.00	-Of synthetic textile materials					
6704.19.00.00	--Complete wigs . . . . .	-	22.5%	25%	55%	16.7%
	--Other . . . . .	-	22.5%	25%	55%	-
6704.20.00.00	-Of human hair . . . . .	-	22.5%	25%	55%	16.7%
6704.90.00.00	-Of other materials . . . . .	-	22.5%	25%	55%	-



CHAPTER 67

APPENDIX



LEGAL NOTES REFERRED TO THE BOARD**Chapter 67****PREPARED FEATHERS AND DOWN AND ARTICLES  
MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS;  
ARTICLES OF HUMAN HAIR****Notes.**

1. This Chapter does not cover:

- (a) Straining cloth of human hair (heading No. 59.11);
- (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
- (c) Footwear (Chapter 64);
- (d) Headgear or hair-nets (Chapter 65);
- (e) Toys, sports requisites or carnival articles (Chapter 95); or
- (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).

2. Heading No. 67.01 does not cover:

- (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading No. 94.04);
- (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
- (c) Artificial flowers or foliage or parts thereof or made up articles of heading No. 67.02.

3. Heading No. 67.02 does not cover:

- (a) Articles of glass (Chapter 70); or
- (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.



## APPENDIX 1: DRAFT SCHEDULE AS REFERRED TO THE BOARD

## CANADIAN TARIFF SCHEDULE

## Converted to the Harmonized System

PAGE 67- 3

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
67.01							
6701.00.00	00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading No. 05.05 and worked quills and scapes).....	-	11.3%	11.3%	27.5%	7.5%
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.					
6702.10.00	00	-Of plastics.....	-	10.2%	10.2%	30%	6.5%
6702.90.00	00	-Of other materials.....	-	10.2%	10.2%	30%	6.5%
67.03							
6703.00.00	00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.....	-	Free	Free	20%	Free
67.04		Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.					
		-Of synthetic textile materials:					
6704.11.00	00	--Complete wigs.....	-	22.5%	25%	55%	16.7%
6704.19.00	00	--Other.....	-	22.5%	25%	55%	-
6704.20.00	00	-Of human hair.....	-	22.5%	25%	55%	16.7%
6704.90.00	00	-Of other materials.....	-	22.5%	25%	55%	-



SUPPLEMENTARY ANNEX



THE SUPPLEMENTARY ANNEX

A Supplementary Annex covering goods pertaining to Chapters 25 to 67 accompanied the draft tariff Schedule received from Finance. It lists eight-four current tariff items without changes in texts (Appendix 2). A second version (Appendix 3), prepared by National Revenue, was also supplied. In the latter, the items are written using HS terminology and, as certain current tariff items were collapsed or regrouped, only eighty-one items are listed.

It should be recalled that in the letter of reference the Board was asked to examine whether the items in the Annex could be incorporated into the main body of the draft Schedule. The letter goes on to say: "in this regard, the Board should take account, inter alia, of the need for individual items under current economic circumstances, the importance in trade terms of imports of individual products under items of broad coverage, and alternate ways of providing for these items if their incorporation into the schedule is not deemed feasible at this time". The Board informed the Minister at that time that, in view of the December 31, 1985 deadline, it would be impossible to carry out this request. Therefore the Board has confined its study of the Supplementary Annex to terminology and ease of use by importers and Customs officers. The Board will undertake the investigation on the incorporation of the Annex items into the draft Schedule proper as the final stage of this inquiry to be commenced early in 1986.

In the interim, the Board has concluded that, with a few exceptions (see page 3), items should not be listed in the Schedule proper but retained in the Annex. To do otherwise would make the tariff schedule cumbersome as most provisions would require the insertion of numerous, repetitive tariff lines.

For the purpose of this report, the Board created two cross-references; both show the relationship between the current tariff and the Board's recommended Supplementary Annex (Appendix 1). These cross-references appear as Annex 1 and 2 hereto.

ORDER OF ANNEX ITEMS

An examination of both versions of the Annex has led to the conclusion that specific items are difficult to locate. In order to assure the proper administration of the Supplementary Annex by Custom officers and to facilitate a search by the importing community, the Board recommends that the items of the Annex be regrouped and that the first digit of their four-digit code be used to identify goods or industries. The Board therefore recommends the first page of Appendix 1.

TEXTS OF ANNEX ITEMS

The two versions received from the Department of Finance are considerably different in their approach to identifying goods. In Appendix 2, the current tariff items are listed without a change in wording and, therefore, without a modification in scope. In Appendix 3, however, the texts of the items are rewritten in HS terminology and relevant HS classes are added in the description of goods.

Keeping in mind that the description of goods in the Annex are to be regarded as legal texts, the inclusion of HS classes therein may enlarge or restrict the scope of the original items. Without a proper economic study, the Board cannot declare with certainty whether or not the inclusion of HS classes will modify the scope of an item and, if so, whether or not the change will have a positive or negative effect on an industrial sector or an individual company. Only a separate study on each end use provision could give such assurances. In any event, if the aim of the exercise was merely to assist users in relating individual Annex items to the classes of the Schedule proper, the method shown in Appendix 1 ("usual classes" column) would serve that purpose without modifying the scope of items.

With regard to the modifications of the texts in favour of HS terminology, the Board did see a need to amend slightly certain descriptions of Appendix 2. A review of each item revealed that, to have a proper alignment on the terminology of the HS, the texts of some should be modified by either adding or deleting a comma, changing "and" to "or" (or vice-versa), inserting HS classes instead of current classes (for example, "93901 to 93905" in 19755-1 or "20605-1, 20610-1 and 20615-1" in 20620-1) or making other minor amendments which, in the opinion of the Board, do not modify the scope of items.

The Board therefore recommends the amended texts of the current tariff items without specifying relevant HS classes in the description of goods, as shown in Appendix 1. It should be noted that the four recommended Annex items from the report on Phase 1 have been incorporated, i.e. Nos. 1011, 1021, 2083 and 3011.

DELETIONS OR ADDITIONS

In the opinion of the Board, six items can be deleted from the Supplementary Annex and listed in the Schedule proper. They are:

<u>Current Tariff Item</u>	<u>HS Class</u>
19205-1	4804.41 4805.29 4805.70
19240-1	4805.50
19265-1	4823.70
26310-1	2914.19 2932.12 38.23
56520-1	59.09
61820-1	4008.21

On the other hand, the Board considers that one item should be added to the Annex, i.e. 5034 (see narratives of Chapters 61 and 62).

Tariff item 61625-1 was deleted from the Supplementary Annex. The Board believes that the goods of this end use provision can only be classified in heading 40.04 which is also at Free in the draft Schedule.

Tariff item 89900-1 was deleted from the Supplementary Annex. It is the opinion of the Board that to include this item in the Annex is a direct contravention of Article 3(1) of the International Convention on the Harmonized Commodity Description and Coding System. Signatories to the Convention must classify all imports according to the subheadings of the HS in their Customs Tariff and statistical nomenclatures. This means that the chemicals and chemical preparations of 89900-1 will henceforth have to be classified in their appropriate classes in the HS. To do otherwise would be opposite to the terms of the Convention. The Board recognizes the aim of current item 89900-1 but such an item cannot exist in the Annex or in a tariff schedule based on the HS.



APPENDIX I



APPENDIX 1

To assist the users of the Supplementary Annex, the goods therein are listed according to their constituent material or, in cases where that criterion cannot be readily applied, according to the industry for which it is intended, as follows:

First  
Digit

- 1 Food; beverages; animal products
- 2 Chemicals; plastics and rubber; pharmaceutical products; hospital goods
- 3 Hides and furs; wood products; plants
- 4 Pulp and paper; vegetable products
- 5 Textiles and articles of apparel
- 6 Metals; glass; ceramics, china, porcelain and other earthenware; jewellery
- 7 Electrical; machinery; instruments; still photography or motion picture equipment; educational equipment
- 8 Miscellaneous, for example - commercial fishing



## APPENDIX I (CONT.)

1367

## CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

## SUPPLEMENTARY ANNEX

Code or Number	Description of Goods	Tariffs				Usual Classes
		BP	MFN	Gen	GP	
1011	Animal fats and oils, for use in the manufacture of soaps or oils.	Free	Free	Free	-	15.06
1012	Degras and grease, for stuffing or dressing leather.	Free	Free	Free	-	1505.10 3403.11.90 3403.91
1021	Wine of fresh grapes of all kinds containing not more than 14.9% of absolute ethyl alcohol by volume, for sacramental purposes.	4.4¢/ litre	4.4¢/ litre	12.1¢/ litre and 30%	-	2204.21.12 2204.29.12
2011	Sera, antisera, toxoids, viruses, toxins and antitoxins; virus, bacterial vaccines, bacteriophage and bacterial lysates; allergenics, liver extracts and pituitary extracts; epinephrine and its solutions; insulin, whether or not with zinc, globin or protamine; all the foregoing when for parenteral administration in the diagnosis of diseases of man.	Free	Free	Free	-	Chapter 30
<b>NOTE</b>						
The expression "parenteral administration" has the same meaning as in Canadian Legal Note 1 of Chapter 30.						
2012	Biological products, animal or vegetable, for parenteral administration in the diagnosis, prevention or treatment of diseases of animals, when imported under permit of the Veterinary Director General.	Free	Free	Free	-	Chapter 30
<b>NOTE</b>						
The expression "parenteral administration" has the same meaning as in Canadian Legal Note 1 of Chapter 30.						
2013	Chemical and biological preparations, of a kind not produced in Canada, including kits containing only the foregoing and no other articles or materials, for use in medical diagnosis by public hospitals or medical laboratories licensed or accredited by provincial government authorities to provide diagnostic testing services.	Free	Free	Free	Free	Chapter 28, 29, 30, 33, 35 or 38

## APPENDIX I (CONT.)

1368

## CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

## SUPPLEMENTARY ANNEX

Code or Number	Description of Goods	Tariffs				Usual Classes
		BP	MFN	Gen	GP	
2016	Products and articles, for use in the manufacture of the goods specified in Supplementary Annex Item 2011 or 2012 or the manufacture of blood plasma or serum of human origin, or for the manufacture of fractions, extenders or substitutes for such plasma or serum.	Free	Free	Free	-	Section XVI Chapter 90
2017	Chemicals for use in the manufacture of steroid derivatives.	Free	Free	25%	Free	Chapter 28 or 29
2021	Chemicals, excluding antibiotics, of a kind not produced in Canada, without admixture or mixed only with any necessary carrier or diluent, for use in the manufacture of animal feeds.	Free	Free	25%	-	Chapter 28 or 29
2023	Separate chemically defined compounds for use as fertilizers.	Free	Free	Free	Free	Chapter 28 or 29
2024	Goods which enter into the cost of and are for use exclusively in the manufacture of fertilizers.	Free	Free	Free	Free	Chapter 29, 31, 38 or 84
2026	Separate chemically defined compounds in packages of a gross weight exceeding 1.36 kg, for use, in their unformulated state, as products having the same actions as those of Heading No. 38.08, under such regulations as the Minister may prescribe.	Free	Free	Free	Free	Chapter 28 or 29
2027	Materials of all kinds for use in producing or manufacturing the products of heading 38.08 or the chemicals of Supplementary Annex Item 2026 imported exclusively for such use, under such regulations as the Minister may prescribe:					
	a) 2,4 dichlorophenoxyacetic acid, 2 methyl -4 chlorophenoxyacetic acid, and their esters and amine salts.	10%	13.5%	25%	9%	Chapter 29
	b) Other.	Free	Free	Free	Free	Chapter 29, 38 or 84
2028	Containers and parts thereof, for use in producing or manufacturing the products of Heading 38.08 or the chemicals of Supplementary Annex Item 2026.	7.5%	7.5%	30%	5%	39.23 39.26
2031	Drilling mud and additives therefore, for use in drilling for oil, natural gas, minerals or water.	Free	Free	Free	Free	11.08 25.08 25.11 Section VI

## APPENDIX I (CONT.)

## CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

## SUPPLEMENTARY ANNEX

1369

Code or Number	Description of Goods	Tariffs				Usual Classes
		BP	MFN	Gen	GP	
2033	Oil for use in the concentration of ores.	Free	Free	Free	-	3823.90.99
2035	Chemical compounds for removing water or salts from crude petroleum oils.	Free	Free	25%	-	Chapter 29, 34, 38 or 39
2041	The following for use in the manufacture of ABS resins or ABS moulding compositions:  a) Ferrous sulphate, heptahydrate; b) Antimony oxide; c) Alkyl thiols; d) N,N-bis (2-hydroxyethyl) alkyl amines; e) Magnesium oxide of a purity of 80 % or more but not exceeding 94 %; f) Inorganic pigments of a kind not produced in Canada; g) Synthetic waxes other than ethylene-bis-stearamide	Free	Free	15%	Free	2833.29 2930.90.90 32.06 34.02 34.04
2043	Materials for use in the manufacture of synthetic rubber.	Free	Free	Free	Free	Chapter 29 or 38
2047	Tires and inner tubes, wholly or in part of rubber, for use with agricultural implements or agricultural machinery (including tractors used for farm purposes only).	Free	Free	Free	Free	4011.91 4011.99 40.12 40.13
2048	Silicone moulding compositions, not completely formulated; polybutylene adipate without admixture, other than an agent necessary to prevent caking, or in aqueous emulsions, aqueous dispersions or aqueous solutions; all the foregoing for use in the manufacture of polyurethane soles for footwear.	Free	Free	20%	Free	39.10
2051	Coal tar bases and salts, whether or not with surface-active agents, for use in the manufacture of coal tar dyes or pigment dyestuffs.	Free	Free	25%	Free	Chapter 29
2055	Pigments, whether or not with dispersing agents or binders or in aqueous dispersion, and binders therefor; inks and binders therefor; all the foregoing for use in the coating, colouring or printing of textiles.	Free	Free	25%	Free	28.23 3204.17 3206.49 3215.11 3215.19 3903.90 3904.22 3904.30 3909.50.90 39.06

## APPENDIX I (CONT.)

## CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

## SUPPLEMENTARY ANNEX

Code or Number	Description of Goods	Tariffs				Usual Classes
		BP	MFN	Gen	GP	
2056	Colouring matter for use in the manufacture of roofing granules.	Free	Free	22.5%	Free	Chapter 29
2081	Magnesium oxide and calcined magnesite, for use exclusively in the manufacture of electrical cables.	Free	Free	Free	Free	2519.90.90
2082	Separate chemically defined compounds of Chapter 29, natural or synthetic, for use as essential oils.	Free	5%	7.5%	Free	Chapter 29
2083	Industrial fatty alcohols, unsulfonated, for use in the manufacture of surface-active products and preparations of subheading No. 3401.19.10 or heading No. 34.05.	Free	Free	25%	-	1519.30
2091	Products in liquid or paste form, non alcoholic, imported by manufacturers of sealing compounds for cans and jars, for use exclusively in the manufacture of such sealing compounds, in their own factories.	Free	Free	Free	Free	40.05
2093	The following materials for use exclusively as catalysts in Canadian manufactures:					
	a) Fluid bed silica-alumina cracking catalysts for use in the refining of petroleum, composed of silica-alumina and synthetic components, whether or not containing clay; catalysts consisting of two or more of cobalt, molybdenum and nickel oxides, on an aluminum oxide base or on an aluminum oxide base in a mixture with silica, for use in desulphurization, denitrogenation or polyaromatic saturation of petroleum feedstocks, in hydrotreating service only.	10%	12.5%	25%	8%	38.15
	b) Other.	Free	Free	25%	Free	38.15
3011	Hydrangeas and other pot-grown plants; buds, scions and other stock for grafting or budding purposes; bulbs, corms, tubers, rhizomes and dormant roots; dwarf polyantha rose bushes; the foregoing for use by florists or nurserymen for bona fide forcing purposes or growing on prior to disposal.	Free	Free	20%	-	06.01 0602.99

## APPENDIX I (CONT.)

## CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

1371

## SUPPLEMENTARY ANNEX

Code or Number	Description of Goods	Tariffs				Usual Classes
		BP	MFN	Gen	GP	
	<p><b>NOTES</b></p> <p>The word "forcing" refers to an accelerated program of cultivation wherein plants are grown outside their usual or normal season. In addition, the term is applied to a process of cooling and heating cycles which simulate the growing and dormant conditions of nature.</p> <p>The expression "growing on" has two meanings. The first is that of a "controlled process" (to the extent that the plants may be protected and watered) over a period of time during which the natural growth of a plant from one stage in its life cycle to the next stage occurs. Secondly, it is that "controlled process" over a period of time whereby plants may be conditioned to their environment.</p>					
3021	Sheep, lamb, goat or kid skin leather, not further prepared than tanned, imported by tanners for processing in their own factories.	Free	6.8%	20%	Free	41.05 41.06
3031	Leather, imported by manufacturers of gloves or articles of apparel, for use exclusively in manufacturing gloves or articles of apparel, in their own factories:					Chapter 41 43.02
	a) Cattle hide leather, sueded. b) Cattle hide leather, equine leather and sheep skin leather, excluding suedes, cabretta or Spanish or African capes. c) Other leathers and sueded shearlings.	Free Free Free	7.5% 7.5% 5.5%	10% 20% 10%	Free Free Free	
3032	Goat, kid, Cabretta or cape leather, other than patent leather, for use in the manufacture of footwear or ladies' handbags.	Free	Free	27.5%	Free	41.05 41.06
3041	Equine leather, alum tanned, for use in the manufacture of baseballs.	Free	Free	27.5%	Free	41.04
3042	Leather, not further prepared than tanned, imported by manufacturers of upholstering leathers, for use exclusively in the manufacture of upholstering leathers, in their own factories.	Free	6.8%	15%	Free	41.04 41.05 41.06 41.07
3051	Plywood, not less than 38 plies, in panel or in rough shaft form, for use in the manufacture of hockey stick shafts.	4%	4%	35%	2.5%	44.12 95.06

## CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

## SUPPLEMENTARY ANNEX

Code or Number	Description of Goods	Tariffs				Usual Classes
		BP	MFN	Gen	GP	
4012	Paperboard, in rolls, for use in the manufacture of wallboard.	Free	Free	5%	Free	48.05 48.10 48.11
4013	Paper or fibreboard, excluding glassine, whether or not decorated, for use only in the manufacture of goods described in heading No. 35.06 or Chapter 39.	Free	Free	25%	Free	4804.41.91 4805.60.92 4811.90
4021	Gasket stock, wholly or partly of vegetable materials, impregnated, coated or covered, for use in the manufacture of gaskets, washers, sealing strips or other sealing articles.	Free	Free	Free	Free	48.07 48.10 4811.39 48.23
4031	Coated paper; book paper, super-calendered or machine finish grades, not coated; the foregoing when used exclusively in the production of newspapers, magazines or periodicals, printed, published and issued at regular intervals, at least four times a year, and bearing dates of issue.	Free	Free	30%	Free	4802.52.10 4802.60.91 48.10
4041	Pots, boxes, bands, collars and protectors, of flexible paper or fibreboard, for use exclusively in growing plants for transplanting purposes or for protecting plants while growing.	Free	Free	10%	Free	4819.20 4823.90.90
5011	Yarns and rovings, wholly of cotton: a) for use in the manufacture of cotton sewing thread or Schiffli embroidery thread: i) Singles. ii) Multiple (folded) or cabled. b) for use in the manufacture of crochet, knitting, darning or embroidery cottons to be put up for retail sale: i) Singles. ii) Multiple (folded) or cabled.	Free 5%	6.8% 7.5%	15% 20%	Free 5%	52.03 52.05
5012	Single yarns, wholly of man-made fibres, not coloured, having not more than 30 turns per 10 cm, for use in the manufacture of woven cord tire fabric.	7.5%	12.5%	35% not less than 60E/kg	-	5402.10 5402.20 5403.10.00 5604.20

## APPENDIX I (CONT.)

## CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

1373

## SUPPLEMENTARY ANNEX

Code or Number	Description of Goods	Tariffs				Usual Classes
		BP	MFN	Gen	GP	
5021	Woven fabrics, wholly of wool and cotton blended yarns, with not less than 15% by weight of wool, of a weight not exceeding 150 g/m <sup>2</sup> , having at least 55 warp threads and 55 weft threads per 4 cm <sup>2</sup> , for use in the manufacture of men's or boys' shirts.	Free	Free	40% plus 88¢/kg	Free	5111.90.91 5112.90.91 52.12
5022	Woven fabrics, wholly of combed cotton yarn measuring per single yarn not more than 100 decitex, for use in the manufacture of men's or boys' shirts.	10%	10%	35%	6.5%	52.08
5023	Articles of apparel and gloves, mittens and other clothing accessories, lead-impregnated or lead-lined, for the use of X-ray operators.	Free	Free	Free	Free	40.15
5024	Woven fabrics, wholly or in part of silk or of man-made fibres, in lengths of 4.5 m or more, imported by manufacturers of neckties or matching necktie and pocket puff sets, but excluding such fabrics for use as interlining.	Free	Free	45%	Free	Chapters 50 to 55
5025	Hat braids, of a class or kind not made in Canada, of a width not exceeding 152 mm, for use in the manufacture, but not in the ornamentation or trimming, of hat bodies or shapes.	Free	Free	Free	Free	4601.10 5808.10
5031	Woven fabrics, wholly of cotton; woven fabrics, in the web or with fused edges, wholly of silk or wholly of man-made fibres or filaments; the foregoing not coloured, for use in the manufacture of ribbons for typewriters, calculators, or other office appliances.	Free	Free	30%	Free	Chapter 50, 52, 54 or 55
5032	Fabrics, of textile materials, of a class or kind not made in Canada, for use in the manufacture of screens for printing.	Free	Free	45%	Free	54.07
5033	Woven fabrics, wholly of man-made fibres, with leno-edged strips, of a width of 100 cm or more, imported in the unfinished condition by manufacturers of metalline ribbons, for use in the manufacture of metalline ribbons.	Free	Free	45%	Free	54.07 55.12
5034	Church vestments and parts thereof.	10%	10%	20%	6.5%	61.14 6211.30 6211.40

## APPENDIX I (CONT.)

## CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

## SUPPLEMENTARY ANNEX

Code or Number	Description of Goods	Tariffs				Usual Classes
		BP	MFN	Gen	GP	
5041	Woven fabrics, of vegetable fibres, impregnated, coated or covered, for use as 'brattice cloth' in underground mining operations.	Free	Free	12.5%	Free	5907.00.12
5042	Woven fabrics, wholly of cotton, specially treated and glazed, imported by rubber manufacturers, for use in their own factories exclusively as a detachable protective covering for uncured rubber sheeting.	Free	12.3%	35%	Free	5903.90.10
5043	Bolting cloth for sifting flour in flour mills.	Free	Free	45%	Free	5911.20
5051	Umbrella-covering fabrics, whether or not impregnated, coated or covered or with hemmed edges, of a length of 9 m or more, for use in the manufacture of umbrellas having a rib length not exceeding 69 cm.	Free	Free	Free	Free	Section XI
5052	Woven fabrics, wholly or in part of man-made fibres, not containing silk, wool or hair, whether or not impregnated, coated or covered, imported by manufacturers of conveyor or transmission belts or belting containing rubber, for use in the manufacture of such belts or belting	15%	17.5%	45%	-	Section XI, but not Chapter 50 or 51
5054	Woven fabrics, wholly of cotton, bleached, not coloured, of a weight not exceeding 40 g/m <sup>2</sup> , for use in the manufacture of surgical bandages and slabs of textile fabrics specially coated with plastic of Paris compound or of orthopedic casts, splints or other similar supports.	7.5%	7.5%	30%	5%	5208.21
5055	Fabrics, of textile materials, in the web or with fused edges, for use in the manufacture of sails for boats or ships.	15%	20%	25%	13%	Section XI
NOTE		The expression "in the web" means that the fabric is of the full width with natural edges as manufactured and of a length at least equal to the width.				
5061	Woven fabrics, wholly of cotton, primed or sized with an acrylic compound suitable as a base for artist oil base paints or for acrylic base paints, for use in the manufacture of artists' panels.	Free	Free	30%	Free	5901.90.10

## CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

## SUPPLEMENTARY ANNEX

Code or Number	Description of Goods	Tariffs				Usual Classes
		BP	MFN	Gen	GP	
5062	Wick, whether or not braided or processed or with core, for use in the manufacture of wax candles or tapers or for use in oil-burning sanctuary lamps.	Free	Free	Free	Free	59.08
6011	Beads, drops and other shapes, of glass, cellulose acetate or other plastics, for use exclusively in the manufacture of synthetic pearls.	Free	Free	Free	Free	Chapter 39 or 70
6021	Precious metals and compounds thereof, finely divided, whether or not dry or suspended or dissolved in a liquid, for use exclusively in the manufacture of glassware or of tableware of china, porcelain or semi-porcelain.	Free	Free	25%	Free	28.43 7106.10.20
6031	Materials imported by manufacturers of sintered hard metal compounds of the tungsten carbide type, for use in the manufacture of such components in their own factories.	Free	Free	10%	Free	Various
7011	Motion picture films, of a width of 16 mm or more, and video tapes, excluding television commercials (other than those elements or portions of such film or tapes, whether or not edited, intended for their television promotion), imported by recognized processors of such media having duly equipped laboratories for processing motion picture films or video tapes in Canada, for the sole purpose of having reproductions made therefrom, provided the imported original films or video tapes are exported within six months from the date of importation, under such regulations as the Minister may prescribe.	Free	Free	9.84¢/metre	Free	37.06 85.24
7012	Motion picture films, of a width of 16 mm or more, and video or sound tape recordings, excluding filmed or video taped television commercials or sound recordings of such commercials (other than those elements or portions of such tapes, whether or not edited, intended for their television promotion), for use exclusively in the dubbing of sound tracks of such media, provided the imported originals are exported within twelve months from the date of importation, under such regulations as the Minister may prescribe.	Free	Free	25%	Free	37.06 85.24

## APPENDIX I (CONT.)

## CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

## SUPPLEMENTARY ANNEX

Code or Number	Description of Goods	Tariffs				Usual Classes
		BP	MFN	Gen	GP	
7013	<p>Moving picture films, separate sound film track, slides and slide films, positive or negative, and sound recordings for use therewith:</p> <p>Sound recordings; Models, static and moving; Video tape recordings; Wall charts, maps and posters</p> <p>All the foregoing which</p> <p>(a) are of an educational, scientific or cultural character within the meaning of the Agreement for Facilitating the International Circulation of Visual and Auditory Materials of an Educational, Scientific and Cultural Character adopted at Beirut, Lebanon in 1948, and</p> <p>(b) have been certified by the Government or by a recognized representative authority of the Government of the country of production or by an appropriate representative of the United Nations Educational, Scientific and Cultural Organization as being of an international educational, scientific or cultural character;</p> <p>Under such regulations as the Minister may prescribe</p>	Free	Free	Free	Free	Chapter 37, 49 or 85
7014	<p>Maps, charts, motion picture films, filmstrips, microfilms, microfiches, slides and other photographic reproductions and pictorial illustrations;</p> <p>Pamphlets and magazines;</p> <p>Reproductions of works of art;</p> <p>Sound or video recordings;</p> <p>Models, static or moving;</p> <p>Parts of the foregoing</p> <p>All the foregoing when for use by any of the following organizations:</p> <p>(a) any elementary or secondary school, schools for the handicapped, university, community college or seminary of learning in Canada;</p> <p>(b) any educational or research organization named in Schedule B to the Financial Administration Act and any similar educational research organization established by or under the authority of a provincial government;</p> <p>(c) any non-governmental organization operating on a non-profit basis that is incorporated or established in Canada solely for educational or religious purposes or solely for the purpose of carrying out research designed to benefit the public at large;</p>	Free	Free	Free	Free	Chapter 37, 49 or 85

## CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

## SUPPLEMENTARY ANNEX

Code or Number	Description of Goods	Tariffs				Usual Classes
		BP	MFN	Gen	GP	
8011	<p>(d) any school, either separately incorporated in Canada or, if not incorporated, not related in any manner to non-qualifying organizations, solely established to offer instruction intended to provide individuals with the skills required for a trade or other gainful occupation or to increase skills or proficiency therein; and</p> <p>(e) any of the following organizations:</p> <ul style="list-style-type: none"> <li>(i) libraries, and</li> <li>(ii) art galleries, archives, historical houses and sites, zoological gardens, planetaria, botanical gardens, aquaria, nature centres and other museums,</li> </ul> <p>If the organization operates on a non-profit basis and offers its services to the public generally.</p> <p>Section 105 of the Customs Act applies in respect of goods imported under this Supplementary Annex item only during the period ending five years after the later of the date the goods were first acquired by an organization mentioned herein or the date the goods were entered for consumption.</p> <p>The Minister may make such regulations as he deems necessary for the administration of this Supplementary Annex item.</p> <p>For the purposes of this Supplementary Annex item, an organization operates on a non-profit basis if it carries out its objects without pecuniary return to its members or shareholders other than as salaries or fees for duties performed or as reimbursement of expenses incurred.</p> <p>Music for mechanical piano players.</p>	5%	5.5%	10%	Free	9209.91

## APPENDIX I (CONCL.)

## CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

## SUPPLEMENTARY ANNEX

Code or Number	Description of Goods	Tariffs				Usual Classes
		BP	MFN	Gen	GP	
8021	<p>Fish hooks, of a size of 2.01 or larger;      Fish nets or nettings of all kinds;      Lures, jiggers and artificial baits;      Metal panel devices for use in keeping nets      open;      Metal swivels, of a class or kind not made in      Canada;      Net or line floats of any material except wood;      Specially designed needles of a class or kind      not made in Canada for use in repairing fish      nets;      Threads, twines, marlines, fishing lines, rope      and cordage, of a circumference not exceeding      38 mm;      Spat collectors and collector holders</p> <p>All the foregoing products for use in commer-      cial fishing or in the commercial harvesting of      marine plants, under such regulations as the      Minister may prescribe, including articles and      materials for use in the manufacture or repair      of such products.</p>	Free	Free	Free	Free	3926.90 56.07 56.08 Chapter 83

APPENDIX 2



ANNEX TO DRAFT HARMONIZED SYSTEM SCHEDULE

<u>EXISTING TARIFF ITEM</u>	<u>DESCRIPTION</u>	<u>B.P. RATE</u>	<u>MFN RATE</u>	<u>GENERAL RATE</u>	<u>CPT RATE</u>
18200-1	Music for mechanical piano players.....	5 p.c.	5.5 p.c.	10 p.c.	Free
19205-1	Paperboard in rolls not less than nine one-thousandths of an inch in thickness for use in wrapping rolls of paper.....	Free	Free	10 p.c.	Free
19210-1	Paperboard in rolls for use in the manufacture of wallboard.....	Free	Free	5 p.c.	Free
19230-1	Gasket stock, wholly or in part of vegetable materials, coated or impregnated, in slabs, blocks, bales, sheets or rolls, for use in the manufacture of gaskets or other sealing articles and materials including washers and strips.....	Free	Free	Free	Free
19240-1	Roofing felt, single ply, not coated or impregnated, in rolls containing not less than 500 square feet, when imported by manufacturers of asphalt roofing (including shingles and siding) for use only in the manufacture of such materials in their own factories.....	Free	Free	25 p.c.	Free
19265-1	Homogenous felt-like material, composed in chief part, by weight, of wood-pulp, in sheets or rolls, with or without a plastic net backing, for use as spring padding and insulating material in the manufacture of upholstered furniture, mattresses and box-springs.....	Free	Free	25 p.c.	Free
19705-1	Super-calendered or machine finish grades of book paper, not coated, when used exclusively in the production of magazines, newspaper and periodicals, printed, published and issued at regular intervals, not less frequently than four times a year, and bearing dates of issue.....	Free	Free	25 p.c.	Free

APPENDIX 2 (CONT.)

<u>EXISTING TARIFF ITEM</u>	<u>DESCRIPTION</u>	<u>B.P. RATE</u>	<u>MFN RATE</u>	<u>GENERAL RATE</u>	<u>GPT RATE</u>
19755-1	Paper or fibreboard, decorated or not, not including glassine, for use only in the manufacture of goods described in headings 93901 to 93905.....	Free	Free	25 p.c.	Free
19805-1	Coated papers, when used exclusively in the production of magazines, newspapers and periodicals, printed, published and issued at regular intervals, not less frequently than four times a year and bearing dates of issue.....	Free	Free	35 p.c.	Free
19940-1	Pots, boxes, bands, collars or protectors, of flexible paper or fibreboard, for use exclusively in growing plants for transplanting purposes, or for protecting plants while growing.....	Free	Free	10 p.c.	Free
Ex20605-1	Sera and antisera, toxoids, viruses, toxins and antitoxins; virus and bacterial vaccines, bacteriophage and bacterial lysates; allergenics, liver extracts, pituitary extracts, epinephrine and its solutions; insulin with or without zinc, globin or protamine; all of the foregoing when imported for parenteral administration in the diagnosis of diseases of man .....	Free	Free	Free	-
20610-1	Biological products, animal or vegetable, n.o.p., for parenteral administration in the diagnosis, prevention or treatment of diseases of animals or poultry, when imported under permit of the Veterinary Director General.....	Free	Free	Free	-

<u>EXISTING TARIFF ITEM</u>	<u>DESCRIPTION</u>	<u>B.P. RATE</u>	<u>MFN RATE</u>	<u>CPT RATE</u>	<u>GENERAL RATE</u>
20620-1	Materials and articles for the manufacture of the goods specified in items 20605-1, 20610-1 and 20615-1.....	Free	Free	-	Free
21950-1	Chemicals, except antibiotics, of a kind not produced in Canada, without admixture or mixed only with any necessary carrier or diluent, when for use in the manufacture of animal or poultry feeds.....	Free	Free	25 p.c.	-
26200-1	Chemical compounds for removing water and salts from crude petroleum oils.....	Free	Free	25 p.c.	-
26310-1	Diethyl ketone, methyl normal propyl ketone and blends thereof; furfural; all the foregoing for use in the refining of oils.....	Free	Free	25 p.c.	-
27000-1	Oil for use in the concentration of ores....	Free	Free	Free	-
27900-1	Degras and grease for stuffing or dressing leather.....	Free	Free	Free	-
28115-1	Refractory or heat insulating materials, namely: mortars, ramming and gumming mixes, plastic materials and castables; all the foregoing for use in the construction or repair of furnaces, boilers, incinerators, kilns, or other heat-resistant, abrasion-resistant or corrosion-resistant enclosures, equipment or structures.....	8 p.c.	22.5 p.c.	5 p.c.	5 p.c.
29630-1	Magnesium oxide, or calcined magnesite, for use exclusively in the manufacture of electrical cables.....	Free	Free	Free	Free

## APPENDIX 2 (CONT.)

<u>EXISTING TARIFF ITEM</u>	<u>DESCRIPTION</u>	<u>B.P. RATE</u>	<u>MFN RATE</u>	<u>GENERAL RATE</u>	<u>GPT RATE</u>
32639-1	Beads, drops or other shapes, of cellulose acetate, glass or synthetic resins, for use exclusively in the manufacture of synthetic pearls.....	Free	Free	Free	Free
34705-1	Materials imported by manufacturers of sintered hard metal compounds of the tungsten carbide type, for use in the manufacture of such components in their own factories.....	Free	Free	10 p.c.	Free
47620-1	Gloves, mittens and other wearing apparel, all of the foregoing when lead-impregnated or lead-lined, for the use of X-ray operators.....	Free	Free	Free	Free
49205-1	Drilling mud and additives therefore for use in drilling for oil, natural gas, minerals or water.....	Free	Free	Free	Free
50735-1	Plywood, not less than 38 plies, in panel or rough sheet form, for use in the manufacture of hockey stick shafts.....	4 p.c.	4 p.c.	35 p.c.	2.5 p.c.
	Yarns and rovings, including threads, cords and twines, wholly of cotton:				
	For use in the manufacture of cotton sewing thread or Schiffli embroidery thread:				
52102-1	Singles.....	Free	6.8 p.c.	15 p.c.	Free
52103-1	Plied.....	5 p.c.	7.5 p.c.	20 p.c.	5 p.c.
	For use in the manufacture of crochet, knitting, darning or embroidery cottons to be packaged for sale at retail for household use:				

<u>EXISTING TARIFF ITEM</u>	<u>DESCRIPTION</u>	<u>B.P. RATE</u>	<u>MFN RATE</u>	<u>GENERAL RATE</u>	<u>CPT RATE</u>
52104-1	Single.....	Free	Free	15 p.c.	Free
52105-1	Plied.....	5 p.c.	6.8 p.c.	20 p.c.	4.5 p.c.
	<i>Woven fabrics, wholly of cotton:</i>				
52208-1	Not coloured, for use in the manufacture of ribbons for typewriters, calculators, or other office appliances.....	Free	Free	15 p.c.	Free
52225-1	Woven fabrics, wholly of cotton, primed or sized with an acrylic compound suitable as a base for artist oil base and acrylic base paints, for use in the manufacture of artists' panels.....	Free	Free	30 p.c.	Free
52230-1	Woven fabrics, wholly of cotton, weighing not more than 40 g/m <sup>2</sup> , bleached, not coloured, for use in the manufacture of the goods enumerated in tariff item 23610-1.....	7.5 p.c.	7.5 p.c.	30 p.c.	5 p.c.
52245-1	Woven fabrics, wholly of combed cotton yarns of 100 dtex or finer, for use in the manufacture of men's and boys' shirts.....	10 p.c.	10 p.c.	35 p.c.	6.5 p.c.
52500-1	Woven fabrics, wholly of cotton, specially treated and glazed, when imported by rubber manufacturers for use, in their own factories, exclusively as a detachable protective covering for uncured rubber sheeting.....	Free	12.3 p.c.	35 p.c.	Free
53240-1	Woven fabrics, composed wholly of wool and cotton blended yarns with not less than 15 p.c., by weight, of wool, weighing not more than 150 g/m <sup>2</sup> , and with a minimum of 55 warp threads and 55 weft threads per 4 cm; the foregoing for use in the manufacture of men's and boys' shirts .....	Free	40 p.c.	88 cts.	Free

## APPENDIX 2 (CONT.)

EXISTING TARIFF ITEM	DESCRIPTION	B.P. RATE	MFN RATE	CPT RATE	GENERAL RATE	TARIFF RATE
56115-1	Yarns, wholly of man-made fibres or filaments, not more advanced than singles, not coloured, with not more than 30 turns per 10 cm for use in the manufacture of woven cord tire fabric.....but not less than, per kilogram	7.5 p.c.	12.5 p.c.	35 p.c. 60 cts.	-	-
56215-1	Woven fabrics with leno-edged strips, not less than 100 cm in width, wholly of man-made fibres or filaments, imported in the unfinished condition by manufacturers of metalline ribbons, for use in the manufacture of such ribbons.....	Free	Free	45 p.c.	Free	-
56220-1	Umbrella-covering fabrics, impregnated or not, with or without hemmed edges, in lengths of not less than 9 m, for use in the manufacture of umbrellas having a rib length of not more than 69 cm.....	Free	Free	Free	Free	-
56225-1	Woven fabrics, wholly or in part of silk or of man-made fibres or filaments, imported in lengths of not less than 4.5 m, by manufacturers of neckties, for use in the manufacture of neckties, or matching necktie and pocket puff sets, but not including such fabrics for use as liner lining.....	Free	Free	45 p.c.	Free	-
56240-1	Woven fabrics, wholly or in part of man-made fibres or filaments, not containing silk, wool or hair, whether or not coated or impregnated, when imported by manufacturers of conveyor or transmission belts or belting containing rubber, for use in the manufacture of such belts or belting.....	15 p.c.	17.5 p.c.	45 p.c.	-	-
56245-1	Bolting cloth for sifting flour in flour mills.....	Free	Free	45 p.c.	Free	-

APPENDIX 2 (CONT.)

1387

<u>EXISTING TARIFF ITEM</u>	<u>DESCRIPTION</u>	<u>B.P. RATE</u>	<u>MFN RATE</u>	<u>GENERAL RATE</u>	<u>GPT RATE</u>
56250-1	Woven fabrics, in the web or with fused edges, wholly or in part of silk or wholly of man-made fibres or filaments, not coloured, for use in the manufacture of ribbons for typewriters, calculators and other office appliances.....	Free	Free	45 p.c.	Free
56255-1	Fabrics, of a class or kind not made in Canada, for use in the manufacture of screens for printing.....	Free	Free	45 p.c.	Free
56505-1	Wick, braided or not, with or without core, processed or not, for use in the manufacture of wax candles or tapers or for use in oil-burning sanctuary lamps.....	Free	Free	Free	Free
56520-1	Seamless woven textile jackets, in tubular form, for use in the manufacture of fire-hoses; fire-hose made from such jackets, with or without attached couplings:				
	The textile component of which is wholly cotton .....	11.3 p.c.	11.3 p.c.	40 p.c.	7.5 p.c.
Ex56700-1	Textile fabrics, in the web or with fused edges, for use in the manufacture of sails for boats and ships .....	15 p.c.	20 p.c.	25 p.c.	13 p.c.
56930-1	Hat braid, of a class or kind not made in Canada, whether woven, knitted or plaited, not exceeding 152 mm in width, for use in the manufacture of hat bodies or shapes, but not for use in the ornamentation or trimming of such bodies or shapes.....	Free	Free	Free	Free
57405-1	Woven fabrics of vegetable fibres, coated or impregnated, imported for use as 'brace cloth' in underground mining operations....	Free	Free	12.5 p.c.	Free

## APPENDIX 2 (CONT.)

<u>EXISTING TARIFF ITEM</u>	<u>DESCRIPTION</u>	<u>B.P. RATE</u>	<u>NFM RATE</u>	<u>GPT RATE</u>	<u>GENERAL RATE</u>
60030-1	All tanned horsehide leather for use in the manufacture of baseballs.....	Free	Free	27.5 p.c.	Free
60040-1	Coot, kid, Cabretta and cape leathers other than patent leathers, for use in the manufacture of footwear and ladies' handbags.....	Free	Free	27.5 p.c.	Free
60710-1	Leather, not further finished than tanned, in whole hides, in grains, or splits, when imported by manufacturers of upholstering leathers, for use exclusively in the manufacture of upholstering leathers, in their own factories.....	Free	6.8 p.c.	15 p.c.	Free
	Leather, when imported by manufacturers of gloves or leather clothing, for use exclusively in manufacturing gloves or leather clothing in their own factories:				
	Other than the following.....	Free	5.5 p.c.	10 p.c.	Free
	Sueded cattle hide leather.....	Free	7.5 p.c.	10 p.c.	Free
60750-1	Leather, consisting of beef-cattle hides, horse-hides or sheepskins, but not including suedes, cabrettas, Spanish capes or African capes.....	Free	7.5 p.c.	20 p.c.	Free
60810-1	Sheepskin and goatskin leather, not further finished than tanned, when imported by tanners for processing in their own factories.....	Free	6.8 p.c.	20 p.c.	Free
61625-1	Scrap or used tires and tubes, wholly or in part of rubber, when imported for use exclusively in the manufacture of reclaim rubber.....	Free	Free	Free	Free

<u>EXISTING TARIFF ITEM</u>	<u>DESCRIPTION</u>	<u>B.P. RATE</u>	<u>GPT RATE</u>	<u>GENERAL RATE</u>	<u>TARIFF ITEM</u>	<u>CPT RATE</u>
61640-1	Materials, non-alcoholic, in liquid or paste form, when imported by manufacturers of sealing compounds for cans and jars, for use exclusively in the manufacture of such sealing compounds, in their own factories..	Free	Free	Free		
61810-1	Tires and tubes, wholly or in part of rubber, for equipment of the agricultural implements and agricultural machinery specified in tariff items 40904-1, 40906-1, 40908-1, 40910-1, 40912-1, 40914-1, 40916-1, 40918-1, 40920-1, 40924-1, 40928-1, 40932-1, 40936-1 and the tractors provided for in tariff items 40938-1 and 40940-1 when such tractors are used for farm purposes only.....	Free	Free	Free		
61820-1	Unhardened vulcanized natural rubber sheets, produced by adding vulcanizing agents directly to the fresh field latex before coagulation, containing not less than 90 p.c. natural rubber hydrocarbon, with a residual permanent set after 500 p.c. elongation of not more than 10 p.c., with an elongation at break of not less than 700 p.c., such properties being attained without the aid of oil extension, the foregoing with or without surface layer or layers of crepe rubber, when imported for use as an abrasion resistant lining in Canadian manufactures.....	Free	Free	27.5 p.c.		Free

## APPENDIX 2 (CONT.)

<u>EXISTING TARIFF ITEM</u>	<u>DESCRIPTION</u>	<u>B.P. RATE</u>	<u>MFN RATE</u>	<u>GENERAL RATE</u>	<u>GPT RATE</u>
65800-1	Motion picture films, of 16 millimetres width and over, and video tapes, not including filmed or video taped television commercials other than those elements or portions, edited or not, of such motion picture films or video tapes intended for their television promotion, when imported by recognized processors of motion picture films or video tapes having duly equipped laboratories for processing motion picture films or video tapes in Canada, for the sole purpose of having reproductions made therefrom, and if the original films or video tapes are exported within six months from the date of importation, under such regulations as the Minister may prescribe..... per linear foot	Free	3 cts.	Free	Free
65820-1	Motion picture films, 16 millimetres or more in width, video tape recordings and sound recordings in tape form, not including filmed or video taped television commercials or sound recordings of such commercials other than those elements or portions, edited or not, of such motion picture films, video tape recordings and their sound tracks, intended for their television promotion, for use exclusively in the dubbing of sound tracks of motion picture films or video tape recordings, provided the original films, video tape recordings, or sound recordings are exported within twelve months from the date of importation, under such regulations as the Minister may prescribe.....	Free	25 p.c.	Free	Free

<u>EXISTING TARIFF ITEM</u>	<u>DESCRIPTION</u>	<u>B.P. RATE</u>	<u>MFN RATE</u>	<u>GENERAL RATE</u>	<u>GPT RATE</u>
68200-1	Fish hooks, for deep-sea or lake fishing, not smaller in size than number 20; Fishing nets and nettings of all kinds; Lures, jiggers and artificial baits; Metal panel devices for use in keeping nets open;				
	Metal swivels, of a class or kind not made in Canada;				
	Net and line floats of any material except wood;				
	Specially designed needles of a class or kind not made in Canada for use in repairing fish nets;				
	Threads, twines, marlines, fishing lines, rope and cordage, not exceeding one and one-half inches in circumference;				
	Spat collectors and collector holders;				
	All the foregoing for use in commercial fishing, or in the commercial harvesting of marine plants, under such regulations as the Minister may prescribe;	Free	Free	Free	Free
	Carepae measures of any material.....				
68205-1	Articles and materials for use in the manufacture or repair of the goods specified in tariff item 68200-1.....	Free	Free	Free	Free
69605-2	Maps, charts, motion picture films, filmstrips, microfilms, microfiches, slides and other photographic reproductions and pictorial illustrations;				
	Pamphlets and magazines;				
	Reproductions of works of art;				
	Sound recordings and video recordings;				
	Models, static or moving;				
	Parts of the foregoing.....	Free	Free	Free	Free

APPENDIX 2 (CONT.)

GPT  
RATE

GENERAL  
RATE

MFN  
RATE

B.P.  
RATE

DESCRIPTION

EXISTING  
TARIFF ITEM

69605-2  
(cont.)

All the foregoing when for use by any of  
the following organizations, namely:

(a) any elementary or secondary school, for  
the handicapped, university, community  
college or seminary of learning in Canada;

(b) any educational or research organization  
named in Schedule B to the Financial  
Administration Act and any similar educational  
research organization established by  
or under the authority of a provincial  
government;

(c) any non-governmental organization operating  
on a non-profit basis that is incorporated  
or established in Canada solely for  
educational or religious purposes or solely for  
the purpose of carrying out research designed  
to benefit the public at large;

(d) any school, either separately incorporated in  
Canada or, if not incorporated, not related  
in any manner to non-qualifying organizations,  
solely established to offer instruction  
intended to provide individuals with the  
skills required for a trade or other gainful  
occupation or to increase skills or  
proficiency therein; and

(e) any of the following organizations, namely:

(i) libraries, and

(ii) art galleries, archives, historical houses  
and sites, zoological gardens, planetaria,  
botanical gardens, aquaria, nature centres  
and other museums,

<u>EXISTING TARIFF ITEM</u>	<u>DESCRIPTION</u>	<u>B.P. RATE</u>	<u>MFN RATE</u>	<u>GENERAL RATE</u>	<u>GPT RATE</u>
69605-2 (cont.)	If the organization operates on a non-profit basis and offers its services to the public generally.				
	Section 105 of the Customs Act applies in respect of goods imported under this tariff item only during the period ending five years after the later of the date the goods were first acquired by an organization mentioned herein or the date the goods were entered for consumption.				
	The Minister may make such regulations as he deems necessary for the administration of this tariff item.				
	For the purposes of tariff item 69605-2, an organization operates on a non-profit basis if it carries out its objects without pecuniary return to its members or shareholders other than as salaries or fees for duties performed or as reimbursement of expenses incurred.				
	Moving picture films, sound or silent, separate sound film track, slides and slide films, positive or negative, and sound recordings for use therewith:				
	Sound recordings for use by educational, scientific or cultural institutions or societies;				
	Sound recordings other than for sale or rental;				
	Models, static and moving;				
	Video tape recordings;				
	Wall charts, maps and posters;				
	All the foregoing which				

APPENDIX 2 (CONT.)

<u>EXISTING TARIFF ITEM</u>	<u>DESCRIPTION</u>	<u>B.P. RATE</u>	<u>MFN RATE</u>	<u>GENERAL RATE</u>	<u>GPT RATE</u>
69615-1 (cont.)	(a) are of an educational, scientific or cultural character within the meaning of the Agreement for Facilitating the International Circulation of Visual and Auditory Materials of an Educational, Scientific and Cultural Character adopted at Beirut, Lebanon in 1948, and (b) have been certified by the Government or by a recognized representative authority of the Government of the country of production or by an appropriate representative of the United Nations Educational, Scientific and Cultural Organization as being of an international educational, scientific or cultural character; Under such regulations as the Minister may prescribe.....	Free	Free	Free	Free
84900-1	Goods which enter into the cost of manufacture of fertilizers when imported for use exclusively in the manufacture of fertilizers.....	Free	Free	Free	Free
	Materials of all kinds for use in producing or manufacturing the products of heading 93011, when imported exclusively for such use, whether or not otherwise enumerated in Schedule A, subject to such regulations as the Minister may prescribe:	.....	.....	.....	.....
85001-1	Other than the following.....	Free	Free	Free	Free
85002-1	2, 4 dichlorophenoxyacetic acid, 2 methyl - 4 chlorophenoxyacetic acid, and their esters and amine salts.....	10 p.c.	13.5 p.c.	25 p.c.	9 p.c.

APPENDIX 2 (CONT.)

1395

<u>EXISTING TARIFF ITEM</u>	<u>DESCRIPTION</u>	<u>B.P. RATE</u>	<u>M.F.N. RATE</u>	<u>GENERAL RATE</u>	<u>G.P.T. RATE</u>
85005-1	Containers, and parts thereof, for use in producing or manufacturing the chemicals and preparations of heading 93811.....	7.5 p.c.	7.5 p.c.	30 p.c.	5 p.c.
85100-1	Materials for use in the manufacture of synthetic rubber.....	Free	Free	Free	Free
85300-1	Colours or pigments for use in the manufacture of roofing granules.....	Free	Free	22.5 p.c.	Free
85500-1	Coal tar bases or salts, with or without surface-active agents, for use in the manufacture of coal tar dyes and pigment dyestuffs.....	Free	Free	25 p.c.	Free
85600-1	Pigments, with or without dispersing agents or binders, whether or not in aqueous dispersion, binders therefor; inks, binders therefor; all for use in the coating, colouring or printing of textiles.....	Free	Free	25 p.c.	Free
85700-1	Chemicals for use in the manufacture of steroid derivatives.....	Free	Free	25 p.c.	Free
86000-1	Materials of a kind not produced in Canada for use only as catalysts in the refining of petroleum .....	Free	Free	25 p.c.	Free
86100-1	Finely divided precious metals or compounds of precious metals whether dry, or suspended or dissolved in a liquid, for use exclusively in the manufacture of glassware and of tableware of china, porcelain or semi-porcelain.....	Free	Free	25 p.c.	Free

APPENDIX 2 (CONT.)

<u>EXISTING TARIFF ITEM</u>	<u>DESCRIPTION</u>	<u>B.P. RATE</u>	<u>WFN RATE</u>	<u>GENERAL RATE</u>	<u>GPT RATE</u>
86400-1	Alkyl thiols; N,N-bis (2-hydroxyethyl) alkyl amines; antimony oxide, ferrous sulphate, heptahydrate, inorganic pigments; magnesium oxide; surface-active agents; synthetic waxes; all the foregoing, of a kind not produced in Canada, for use in the manufacture of ABS resins or ABS moulding compositions.....	Free	15 p.c.	Free	
86700-1	Silicone moulding compositions, not completely formulated, and polybutylene adipate as described in subheading (a) of heading 93901, for use in the manufacture of polyurethane soles for footwear.....	Free	20 p.c.	Free	
89300-1	Chemicals and chemical preparations of Group XII of Schedule A to the Customs Tariff, other than goods enumerated in tariff items 93901-71, 93902-71 and 93903-71, when imported in shipments of two or more such chemicals or preparations.....	15 p.c.	15 p.c.	25 p.c.	10 p.c.
	Goods shall be classified under this item if the importer so requests at the time of entry for consumption. Where no request is so made, the goods shall be classified under the appropriate tariff item therefor.				
89905-1	Chemical and biological preparations of a kind not produced in Canada, not including kits containing articles or materials other than the foregoing, when for use in medical diagnosis by public hospitals or medical laboratories licensed or accredited by provincial government authorities to provide diagnostic testing services.....	Free	Free	Free	Free

<u>EXISTING TARIFF ITEM</u>	<u>DESCRIPTION</u>	<u>B.P. RATE</u>	<u>MFN RATE</u>	<u>GENERAL RATE</u>	<u>CPT RATE</u>
93100-1	Fertilizers, formulated; goods for use as fertilizers; all the foregoing whether or not otherwise provided for in this Chapter or elsewhere in Schedule A.....	Free	Free	Free	Free
	93811 -- Chemicals for use exclusively as, and preparations compounded exclusively for use as disinfectants, insecticides, fungicides, herbicides, anti-sprouting products, rodenticides or otherwise in combating pests of a plant or animal nature; all the foregoing subject to such regulations as the Minister may prescribe:				
	Other than the goods specified in Tariff Item 93811-2 .....	Free	Free	Free	Free
	93819 -- Chemical products and preparations of the chemical or allied industries (not including those consisting of mixtures of natural products other than compounded extenders for paints), n.o.p.; residual products of the chemical or allied industries, n.o.p.; i not including soap, nor pharmaceutical, flavouring, perfumery, cosmetic or toilet preparations:				
	Catalyst preparations for cracking petroleum, other than the fluid-bed type.....	Free	Free	25 p.c.	Free
	Materials, of a class or kind not made in Canada, which otherwise would be classified under tariff item 93819-1, for use only as catalysts in Canadian manufactures.....	Free	Free	25 p.c.	Free
	Essential oils as provided for in chapter 929.....	Free	5 p.c.	7.5 p.c.	Free



APPENDIX 3



APPENDIX 3

1401

CODE	END-USE PROVISIONS	MFN RATE	PRESENT TARIFF ITEM
0001	Magnesium oxide and calcined magnesite of item No. 2519.90.90 for use in the manufacture of electrical cables. -----	Free	29630-1
0002	Cinematograph films, 16mm or more in width of heading No. 37.06 and video tapes of heading No. 85.24, not including television commercials other than those elements or portions, edited or not, intended for their television promotion, when imported by recognized processors having duly equipped laboratories for processing such media in Canada, for the purpose of having reproductions made therefrom, and provided the imported originals are exported within six months from the date of importation, under such regulations as the Minister may prescribe. -----	Free	65800-1
0003	Cinematograph films, 16mm or more in width, of heading No. 37.06 and video tape recordings and sound recordings in tape form of heading No. 85.24, not including television commercials or sound recordings of such commercials other than those elements or portions, edited or not, intended for their television promotion, for use exclusively in the dubbing of soundtracks of such media, provided the imported originals are exported within twelve months from the date of importation, under such regulations as the Minister may prescribe.	Free	65820-1

CODE	END-USE PROVISIONS	MFN RATE	PRESENT TARIFF ITEM
0004	<u>Alum tanned horsehide leather of heading No. 41.04 for use in the manufacture of baseballs.</u> -----	Free	60430-1
0005	<u>Goat, kid, cabretta or cape leathers of heading Nos. 41.05 and 41.06, for use in the manufacture of footwear or ladies' handbags.</u> -----	Free	60440-1
0006	Leather of heading Nos. 41.04, 41.05, 41.06 and 41.07, not further prepared than tanned, when imported by manufacturers of upholstering leathers for use in their own factories. -----	6.8%	60710-1
	The following, when imported by manufacturers of gloves or leather clothing for use in their own factories, exclusively in the manufacture of gloves or leather clothing:		
0007	<u>Sueded cattle hide leather of item Nos. 4104.31.00 and 4104.39.00.</u> -----	7.5%	60751-1
0008	Leather of heading Nos. 41.04, 41.05 and 41.08, made from cattle hides, horse hides or sheep skins, and shearlings of heading No. 43.02, but not including suedes, sueded shearlings, cabrettas, Spanish capes or African capes. -----	7.5%	60752-1
0009	Other leathers of Chapter 41 and <u>sueded shearlings</u> of heading No. 43.02. -----	5.5%	60750-1
0010	<u>Sheep skin leather</u> of heading No. 41.05 and <u>goat skin leather</u> of heading No. 41.06, not further prepared than tanned, when imported by tanners for processing in their own factories. -----	6.8%	60810-1
0011	Hat braid of item Nos. 4601.10.00 and 5808.10.00, not exceeding 152mm in width, for use in the manufacture of hat bodies or shapes but not in the ornamentation or trimming of such bodies or shapes. -----	Free	56930-1

CODE	END-USE PROVISIONS	MFN RATE	PRESENT TARIFF ITEM
012	Super-calendered or machine finish grades of book paper of item Nos. 4802.52.10 and 4802.60.91 for use in the production of newspapers, magazines or periodicals, printed, published and issued at regular intervals, not less frequently than four times a year, and bearing dates of issue. -----	Free	19705-1
0013	<u>Cellulose wadding</u> of heading No. 48.03 for use in the manufacture of furniture, mattresses or box-springs. -----	Free	19265-1
0014	<u>Mill wrapper</u> of item No. 4804.41.99 or 4805.29.00, of a thickness of not less than 0.2mm, for use in wrapping rolls of paper. -----	Free	19205-1
0015	Paper and paperboard of item Nos. 4804.41.91, 4805.60.92 and 4811.90.00, for use in the manufacture of goods of heading No. 35.06 or Chapter 39 . -----	Free	19755-1
0016	Felt paper and paperboard of item No. 4805.50.00, single ply, in rolls containing not less than 46.5m <sup>2</sup> , when imported by manufacturers of asphalt roofing, shingles or siding for use only in the manufacture of such materials in their own factories. -----	Free	19240-1
0017	Paper and paperboard of heading No. 48.05, in rolls, for use in the manufacture of wallboard. -----	Free	19210-1
0018	Paper and paperboard of heading No. 48.10 for use in the production of newspapers, magazines or periodicals, printed, published and issued at regular intervals, not less frequently than four times a year, and bearing dates of issue. -----	Free	19805-1
0019	Material of item No. 4811.39.00 for use in the manufacture of gaskets or other sealing articles or materials including washers or strips. -----	Free	19230-1
0020	Goods of item No. 4819.20.00 or 4823.90.90 for use in growing plants for transplanting purposes or for protecting plants while growing. -----	Free	19940-1

CODE	END-USE PROVISIONS	MFN RATE	PRESENT TARIFF ITEM
0021	Woven fabrics of Section XI, wholly or in part of man-made fibres, whether or not impregnated, for use in the manufacture of conveyor or transmission belts or belting containing rubber. -----	17.5%	56240-1
0022	Fabrics of Section XI, in lengths of not less than 9m, for use in the manufacture of umbrellas having a rib length of not more than 69cm. -----	Free	56220-1
0023	Fabrics of Section XI, in the web or with fused edges, for use in the manufacture of sails for boats or ships. -----	20%	56700-1
0024	Woven fabrics of Section XI, not coloured, for use in the manufacture of ribbons for typewriters, calculators or other office appliances. -----	Free	52208-1 56250-1
0025	Yarns of heading No. 52.05 for use in the manufacture of cotton sewing thread or Schiffli embroidery thread:  Single ----- Multiple (folded) or cabled -----	6.8% 7.5%	52102-1 52103-1
0026	Yarns of heading No. 52.05 for use in the manufacture of crochet, knitting, darning or embroidery cottons to be packaged for retail sale for household use:  Single ----- Multiple (folded) or cabled -----	Free 6.8%	52104-1 52105-1
0027	Yarns of item No. 5402.10.00, 5402.20.00, or 5403.10.90 or subheading No. 5604.20, singles, not coloured, with not more than 30 turns per 10cm, for use in the manufacture of woven tire cord fabric. -----	12.5%	56115-1
0028	Woven fabrics of item No. 5111.90.91 or 5112.90.91 or heading No. 52.12, wholly of wool and cotton blended yarns, containing not less than 15% by weight of wool, weighing not more than 150g/m <sup>2</sup> , and having a minimum of 55 warp threads and 55 weft threads per 4cm <sup>2</sup> , for use in the manufacture of men's or boys' shirts. -----	Free	53240-1
0029	Woven fabrics of Chapters 50 to 55, wholly or in part of man-made fibres, imported in lengths of not less than 4.5m, for use in the manufacture of neckties or matching necktie and pocket puff sets, but not including such fabrics for use as interlining. -----	10%	56225-1

CODE	END-USE PROVISIONS	MFN RATE	PRESENT TARIFF ITEM
0030	Woven fabrics of item No. 5208.21.00 for use in the manufacture of surgical bandages or slabs. -----	7.5%	52230-1
0031	Woven fabrics of heading No. 52.08, wholly of combed cotton yarns of 100 dtex or less, for use in the manufacture of men's or boys' shirts. -----	10%	52245-1
0032	Woven fabrics of heading No. 54.07 for use in the manufacture of screens for printing. --	Free	56255-1
0033	Woven fabrics with leno-edged strips of heading No. 54.07 or 55.12, wholly of man-made fibres, of a width of 100cm or more, imported in the unfinished condition by manufacturers of metalline ribbons for use in the manufacture of metalline ribbons. -----	Free	56215-1
0034	Woven fabrics of item No. 5901.90.10, wholly of cotton, primed or sized with an acrylic compound suitable as a base for artist oil base or acrylic base paints, for use in the manufacture of artists' panels. -----	Free	52225-1
0035	Woven fabrics of item No. 5903.90.10, wholly of cotton, specially treated or glazed, when imported by rubber manufacturers for use, in their own factories, exclusively as detachable protective covering for uncured rubber sheeting. -----	12.3%	52500-1
0036	Woven fabrics of item No. 5907.00.12, wholly of vegetable fibres, for use as "brattice cloth" in underground mining operations.. ----	Free	57405-1
0037	Textile wicks of item No. 5908.00.00 for use in the manufacture of wax candles or tapers or for use in oil-burning sanctuary lamps. --	Free	56505-1
0038	Bolting cloth of item No. 5911.20.00 for sifting in flour mills. -----	Free	56245-1
0039	Goods of item No. 5909.00.90, the textile material being wholly of cotton, for use in the manufacture of fire hose. -----	11.3%	56520-1
0040	Materials of heading No. 11.08, 25.08 or 25.11, or Section VI for use as drilling mud or additives therefor. -----	Free	49205-1

CODE	END-USE PROVISIONS	MFN RATE	PRESENT TARIFF ITEM
41	<u>Chemicals and compounded preparations of Section VI</u> , when in packages exceeding 1.4kg each (gross weight), for use in combatting pests of a plant or animal nature, under such regulations as the Minister may prescribe -----	Free	93811-1
	Materials for use in the manufacture of the foregoing:		
0042	2,4 dichlorophenoxyacetic acid, 2 methyl - 4 chlorophenoxyacetic acid and their esters and amine salts -----	13.5%	85002-1
0043	Other -----	Free	85001-1
0044	Goods of Chapters 28 and 29, or item Nos. 3402.11.00 and 3402.13.00, for use as fertilizers. -----	Free	93100-1
0045	Goods for use in the manufacture of fertilizers.	Free	84900-1
0046	Goods of Chapters 28 and 29 for use in the manufacture of steroid derivatives. -----	Free	85700-1
47	<u>Chemical compounds of Chapter 29, 34, 38 or 39 for use in removing water or salts from crude petroleum oils.</u> -----	Free	26200-1
0048	<u>Synthetic essential oils of Chapter 29 for flavouring or perfuming purposes.</u> -----	5%	92901-8 92902-2 92904-3 92905-2 92906-2 92908-2 92910-2 92911-2 92913-3 92914-5 92916-5 92918-2 92935-3
0049	The following, for use in the coating, colouring or printing of textiles:		85600-1
	<u>Titanium dioxide</u> of item No. 2823.00.00 --	Free	
	<u>Pigments</u> of subheading Nos. 3204.17 and 3206.49 -----	Free	
	<u>Inks</u> of item Nos. 3215.11.00 and 3215.19.00 -----	Free	
	<u>Binders</u> of item Nos. 3903.90.00, 3904.22.00, 3904.30.00, 3909.50.90 or heading No. 39.06 -----	Free	

CODE	END-USE PROVISIONS	MFN RATE	PRESENT TARIFF ITEM
050	Oil of item No. 3823.90.99 for use in the concentration of ores. -----	Free	27000-1
0051	<u>Polybutylene adipate</u> of item No. 3907.99.00 and <u>silicone moulding compositions</u> of item No. 3910.00.00, for use in the manufacture of polyurethane soles for footwear. -----	Free	86700-1
0052	Goods of heading No. 39.23 or item No. 3926.90.00 for use in the manufacture of chemicals or compounded preparations for combatting pests of a plant or animal nature. -----	7.5%	85005-1
0053	Beads, drops, or other shapes of item No. 3926.90.00, of cellulose acetate or synthetic resins, for use in the manufacture of synthetic pearls. -----	Free	32639-1
0054	Goods of item No. 4004.00.00 for use in the manufacture of reclaimed rubber... -----	Free	61625-1
0055	<u>Rubber sheets</u> of item No. 4008.21.00, with or without surface layer or layers of crepe rubber, for use as an abrasion resistant lining in Canadian manufactures, and which meet the following specifications:  Containing 90% or more natural rubber hydrocarbon, with a residual permanent set after 500% elongation of not more than 10%, with an elongation at break of not less than 700%, such properties being attained without the aid of oil extension.	Free	61820-1
0056	Tires of item No. 4011.91.00 or 4011.99.00, or <u>inner tubes</u> of item No. 4013.90.90 for use with agricultural implements or agricultural machinery (including tractors used for farm purposes only). -----	Free	61810-1
0057	Goods of heading No. 40.15, lead-impregnated or lead-lined, for the use of X-ray operators.	Free	47620-1
0058	Goods of item No. 3816.00.00 for use in the construction or repair of furnaces, boilers, incinerators, kilns or other heat-resistant, abrasion-resistant enclosures, equipment or structures. -----	8%	28115-1
059	<u>Net or line floats</u> of item No. 3926.90.00 and goods of heading No. 56.07 or 56.08 for use in commercial fishing or in the commercial harvesting of marine plants, under such regulations as the Minister may prescribe; materials or articles for use in the manufacture or repair of the foregoing. -----	Free	68200-1 68205-1

## APPENDIX 3 (CONT.)

CODE	END-USE PROVISIONS	MFN RATE	PRESENT TARIFF ITEM
060	Plywood, not less than 38 plys, in panel (heading 44.12) or in rough shaft form (heading 95.06) for use in the manufacture of hockey stick shafts. -----	4%	50735-1
0061	Music of subheading No. 9209.91 for mechanical piano players. -----	5.5%	18200-1
0062	Materials, non alcoholic, in liquid or paste form, when imported by manufacturers of sealing compounds for cans or jars, for use in the manufacture of such sealing compounds in their own factories. -----	Free	61640-1
0063	Materials for use in the manufacture of synthetic rubber. -----	Free	85100-1
0064	Materials imported by manufacturers of sintered hard metal compounds of the tungsten carbide type for use in the manufacture of such compounds in their own factories. -----	Free	34705-1
0065	Biological products, animal or vegetable, for parenteral administration in the diagnosis, prevention or treatment of diseases of animals or poultry, when imported under the permit of the Veterinary Director General; materials or articles for use in the manufacture of the foregoing. -----	Free	20610-1 20620-1
0066	Materials or articles for use in the manufacture of blood plasma or serum of human origin, fractions thereof, or extenders or substitutes therefor. -----	Free	20620-1
0067	The following, when imported for parenteral administration in the diagnosis of diseases of man: liver extracts, pituitary extracts, epinephrine and its solutions, insulin with or without zinc, globin or protamine; materials or articles for use in the manufacture of the foregoing. -----	Free	20605-1 20620-1
0068	Goods of Chapters 28 and 29, not including antibiotics of heading No. 29.41, without admixture or mixed only with any necessary diluent, for use in the manufacture of animal or poultry feeds.* -----	Free	21950-1*
	Note: * indicates that descriptor may be revised to exclude such goods produced in Canada.		

## APPENDIX 3 (CONT.)

1409

CODE	END-USE PROVISIONS	MIN RATE	PRESENT TARIFF ITEM
069	<p><u>Chemical or biological preparations, not including kits containing articles or materials other than the foregoing, for use in medical diagnosis by public hospitals or medical laboratories licensed or accredited by provincial government authorities to provide diagnostic testing services.* -----</u></p> <p>Note: *indicates that descriptor may be revised to exclude such preparations produced in Canada.</p>	Free	89905-1*
0070	<p><u>Chemicals and chemical preparations of Section VI, other than the products of item No. 3506.10.00 or 3506.91.00, when imported in shipments of two or more such chemicals or chemical preparations. -----</u></p> <p>(Goods shall be classified under this item if the importer so requests at the time of entry for consumption. Where no request is so made, the goods shall be classified under the appropriate item No. therefor.)</p>	Free	89900-1

## APPENDIX 3 (CONT.)

CODE	END-USE PROVISIONS	MFN RATE	PRESENT TARIFF ITEM
071	<p>Goods of headings 37.05 and 37.06; maps, charts, pamphlets, magazines, reproductions of works of art and pictorial illustrations of Chapter 49; sound recordings and video recordings of Chapter 85; models of heading No. 90.23; parts of the foregoing. -----</p> <p>All the foregoing when for use by any of the following organizations, namely:</p> <ul style="list-style-type: none"> <li>(a) any elementary or secondary school, for the handicapped, university, community college or seminary of learning in Canada;</li> <li>(b) any educational or research organization named in Schedule B to the Financial Administration Act and any similar educational research organization established by or under the authority of a provincial government;</li> <li>(c) any non-governmental organization operating on a non-profit basis that is incorporated or established in Canada solely for educational or religious purposes or solely for the purpose of carrying out research designed to benefit the public at large;</li> <li>(d) any school, either separately incorporated in Canada or, if not incorporated, not related in any manner to non-qualifying organizations, solely established to offer instruction intended to provide individuals with the skills required for a trade or other gainful occupation or to increase skills or proficiency therein; and</li> <li>(e) any of the following organizations, namely: <ul style="list-style-type: none"> <li>(i) libraries, and</li> <li>(ii) art galleries, archives, historical houses and sites, zoological gardens, planetaria, botanical gardens, aquaria, nature centres and other museums,</li> </ul> </li> </ul>	Free	69605-2

CODE	END-USE PROVISIONS	MFN RATE	PRESENT TARIFF ITEM
	<p>if the organization operates on a non-profit basis and offers its services to the public generally.</p> <p>Section 105 of the Customs Act applies in respect of goods imported under this tariff item only during the period ending five years after the later of the date the goods were first acquired by an organization mentioned herein or the date the goods were entered for consumption.</p> <p>The Minister may make such regulations as he deems necessary for the administration of this item.</p> <p>For the purposes of this item, an organization operates on a non-profit basis if it carries out its objects without pecuniary return to its members or shareholders other than as salaries or fees for duties performed or as reimbursement of expenses incurred.</p>		

APPENDIX 3 (CONT.)

CODE	END-USE PROVISIONS	MFN RATE	PRESENT TARIFF ITEM
72	<p>Goods of item No. 3705.90.90 or heading No. 37.06; wall charts, maps and posters of Chapter 49; sound recordings of Chapter 85 for use by educational, scientific or cultural institutions or societies; sound recordings of Chapter 85 other than for sale or rental; models of heading No. 90.23; all the foregoing which</p> <p>(a) are of an educational, scientific or cultural character within the meaning of the Agreement for Facilitating the International Circulation of Visual and Auditory Materials of an Educational, Scientific and Cultural Character adopted at Beirut, Lebanon in 1948, and</p> <p>(b) have been certified by the Government or by a recognized representative authority of the Government of the country of production or by an appropriate representative of the United Nations Educational, Scientific and Cultural Organization as being of an international educational, scientific or cultural character;</p> <p>Under such regulations as the Minister may prescribe.....</p>	Free	69615-1

CODE	END-USE PROVISIONS	MFN RATE	PRESENT TARIFF ITEM
0073	The following, for use in the manufacture of ABS resins or ABS moulding compositions:  <u>Ferrous sulphate</u> of item No. 2833.29.00 -- <u>Alkyl thiols</u> of item No. 2930.90.90 ----- <u>Inorganic pigments</u> of heading No.32.06 -- <u>Surface active agents</u> of heading No. 34.02 ----- <u>Artificial waxes</u> of heading No. 34.04. --	Free Free Free Free Free	86400-1
0074	Goods of heading No. 28.43 or item No. 7106.10.20 for use in the manufacture of glassware or of tableware of china, porcelain or semi-porcelain. -----	Free	86100-1
0075	The following, for use in the refining of crude oils:  <u>2-Furaldehyde (furfuraldehyde)</u> of item No. 2932.12.00 ----- <u>Diethyl ketone</u> and <u>methyl normal propyl ketone</u> of item No. 2914.19.00 -----	Free Free	26310-1
0076	<u>Coal tar bases and salts</u> of Chapter 29 for use in the manufacture of coal tar dyes or pigment dyestuffs. -----	Free	85500-1
0077	<u>Colouring matter</u> of heading No. 32.06 for use in the manufacture of roofing granules. ---	Free	85300-1
0078	<u>Lubricating preparations</u> of item Nos. 3403.11.90 or 3403.91.00 for stuffing or dressing of leather. -----	Free	27900-1
0079	<u>Enzymes</u> of heading No. 35.07 and <u>catalytic preparations</u> of heading No. 38.15 for use as catalysts in Canadian manufactures. -----	Free	93819-14
0080	<u>Catalytic preparations</u> of heading No. 38.15 for use in cracking petroleum. -----	Free	93819-5
0081	<u>Catalysts</u> , other than the following, for use in the refining of petroleum: -----  Hydrotreating catalysts consisting of two or more of cobalt, molybdenum or nickel oxides on an aluminum oxide base or on an aluminum oxide base in a mixture with silica for use in desulphurization, denitrogenation or polyaromatic saturation of petroleum feed stocks; fluid bed silica-alumina cracking catalyst composed of synthetic components (Silica Alumina) or clay and synthetic components (Silica Alumina).	Free	86000-1



CROSS-REFERENCES

to the

Supplementary Annex



ANNEX 1

Cross-reference from the Current Tariff  
to the Supplementary Annex

<u>Current T.I.</u>	<u>Board's Annex Item No.</u>	<u>Customs and Excise's Version No.</u>	<u>Remarks</u>
7804-1	3011	-	From Phase I report
16305-1	1021	-	From Phase I report
18200-1	8011	61	
19205-1	-	14	Deleted from the Annex. See narrative.
19210-1	4012	17	
19230-1	4021	19	
19240-1	-	16	Deleted from the Annex. See narrative.
19265-1	-	13	Deleted from the Annex. See narrative.
19705-1	4031	12	
19755-1	4013	15	
19805-1	4031	18	
19940-1	4041	20	
20605-1(ex)	2011	67	
20610-1	2012	65	
20620-1	2016	65 66 67	
21950-1	2021	68	
26200-1	2035	47	
26310-1	-	75	Deleted from the Annex. See narrative.
27000-1	2033	50	
27900-1	1012	78	
28010-1	1011	-	From Phase I report
28115-1	-	58	Deleted from the Annex. See narrative of Chapter 38.
29630-1	2081	1	
32639-1	6011	53	
34705-1	6031	64	

ANNEX I (CONT.)

<u>Current T.I.</u>	<u>Board's Annex Item No.</u>	<u>Customs and Excise's Version No.</u>	<u>Remarks</u>
47620-1	5023	57	
49205-1	2031	40	
50735-1	3051	60	
52102-1	5011	25	
52103-1	5011	25	
52104-1	5011	26	
52105-1	5011	26	
52208-1	5031	24	
52225-1	5061	34	
52230-1	5054	30	
52245-1	5022	31	
52500-1	5042	35	
53240-1	5021	28	
56115-1	5012	27	
56215-1	5033	33	
56220-1	5051	22	
56225-1	5024	29	
56240-1	5052	21	
56245-1	5043	38	
56250-1	5031	24	
56255-1	5032	32	
56400-1	5034	-	New item from the Board's study; see narratives of Chapters 61 and 62.
56505-1	5062	37	
56520-1	-	39	Deleted from the Annex. See narrative.
56700-1(ex)	5055	23	
56930-1	5025	11	
57405-1	5041	36	
60430-1	3041	4	
60440-1	3032	5	
60710-1	3042	6	

<u>Current T.I.</u>	<u>Board's Annex Item No.</u>	<u>Customs and Excise's Version No.</u>	<u>Remarks</u>
60750-1	3031	9	
60751-1	3031	7	
60752-1	3031	8	
60810-1	3011	10	
61625-1	-	54	Deleted from the Annex. See narrative.
61640-1	2091	62	
61810-1	3021	56	
61820-1	-	55	Deleted from the Annex. See narrative.
65800-1	7011	2	
65820-1	7012	3	
68200-1	8021	59	
68205-1	8021	59	
69605-2	7014	71	
69615-1	7013	72	
84900-1	2024	45	
85001-1	2027	42 43	
85002-1	2027	42 43	
85005-1	2028	52	
85100-1	2043	63	
85300-1	2056	77	
85500-1	2051	76	
85600-1	2055	49	
85700-1	2017	46	
86000-1	2093	79 80 81	
86100-1	6021	74	
86400-1	2041	73	

ANNEX I (CONCL.)

<u>Current T.I.</u>	<u>Board's Annex Item No.</u>	<u>Customs and Excise's Version No.</u>	<u>Remarks</u>
86700-1	2048	51	
89900-1	-	70	Deleted from the Annex. See narrative.
89905-1	2013	69	
91510-4	2083	-	From Phase I report
92901-8	2082	48	
92902-2	2082	48	
92904-3	2082	48	
92905-2	2082	48	
92906-2	2082	48	
92908-2	2082	48	
92910-2	2082	48	
92911-2	2082	48	
92913-3	2082	48	
92914-5	2082	48	
92916-5	2082	48	
92918-2	2082	48	
92935-3	2082	48	
93100-1	2023	44	
93811-1	2026	41	
93819-5	2093	79 80 81	
93819-14	2093	79 80 81	

ANNEX 2

Cross-reference from the Supplementary  
Annex to the Current Tariff

<u>Board's Annex Item No.</u>	<u>Current T.I.</u>	<u>Customs and Excise's Version No.</u>	<u>Remarks</u>
1011	28010-1	-	from Phase I report
1012	27900-1	78	
1021	16305-1	-	from Phase I report
2011	20605-1(ex)	67	
2012	20610-1	65	
2013	89905-1	69	
2016	20620-1	65 66 67	
2017	85700-1	46	
2021	21950-1	68	
2023	93100-1	44	
2024	84900-1	45	
2026	93811-1	41	
2027	85001-1 85002-1	42 43	
2028	85005-1	52	
2031	49205-1	40	
2033	27000-1	50	
2035	26200-1	47	
2041	86400-1	73	Wording is according to the Board's proposal in Ref. 157.
2043	85100-1	63	
2047	61810-1	56	
2048	86700-1	51	
2051	85500-1	76	
2055	85600-1	49	
2056	85300-1	77	
2081	29630-1	1	

ANNEX 2 (CONT.)

<u>Board's Annex Item No.</u>	<u>Current T.I.</u>	<u>Customs and Excise's Version No.</u>	<u>Remarks</u>
2082	92901-8 92902-2 92904-3 92905-2 92906-2 92908-2 92910-2 92911-2 92913-3 92914-5 92916-5 92918-2 92935-3	48	
2083	91510-4	-	from Phase I report
2091	61640-1	62	
2093	86000-1 93819-5 93819-14	79 80 81	Wording is according to the Board's proposal in Ref. 157.
3011	7804-1	-	from Phase I report
3021	60810-1	10	
3031	60750-1 60751-1 60752-1	7 8 9	
3032	60440-1	5	
3041	60430-1	4	
3042	60710-1	6	
3051	50735-1	60	
4012	19210-1	17	
4013	19755-1	15	
4021	19230-1	19	
4031	19705-1 19805-1	12 18	
4041	19940-1	20	
5011	52102-1 52103-1 52104-1 52105-1	25 25 26 26	

<u>Board's Annex Item No.</u>	<u>Current T.I.</u>	<u>Customs and Excise's Version No.</u>	<u>Remarks</u>
5012	56115-1	27	
5021	53240-1	28	
5022	52245-1	31	
5023	47620-1	57	
5024	56225-1	29	
5025	56930-1	11	
5031	52208-1 56250-1	24	
5032	56255-1	32	
5033	56215-1	33	
5034	56400-1	-	New item from the Board's study; see narratives for Chapters 61 and 62
5041	57405-1	36	
5042	52500-1	35	
5043	56245-1	38	
5051	56220-1	22	
5052	56240-1	21	
5054	52230-1	30	
5055	56700-1(ex)	23	
5061	52225-1	34	
5062	56505-1	37	
6011	32639-1	53	
6021	86100-1	74	
6031	34705-1	64	
7011	65800-1	2	
7012	65820-1	3	
7013	69615-1	72	
7014	69605-2	71	
8011	18200-1	61	
8021	68200-1 68205-1	59	









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